

ABSTRACT

This study aims to determine the relationship between managerial ownership and institutional ownership on Corporate Social Responsibility. Specifically, this study examines the impact of financial performance on the relationship between managerial ownership and institutional ownership on Corporate Social Responsibility.

This study uses a purposive sampling method, which means that the sample selection is carried out intentionally based on certain criteria that are relevant to the research objectives. and analyzed by multiple linear regression. This analysis is used to identify and measure the influence of several independent variables on the dependent variable simultaneously, allowing researchers to understand the complex relationship between corporate ownership structure, financial performance, and Corporate Social Responsibility.

The results of the study indicate that managerial and institutional ownership both have a negative effect on CSR, with the greater the ownership, the lower the CSR carried out by the company. In addition, financial performance moderates the relationship between managerial ownership and CSR, but does not moderate the relationship between institutional ownership and CSR.

Keywords: Corporate Social Responsibility, Institutional Ownership, Managerial Ownership, Financial Performance.