

ABSTRACT

Together with awareness and sensitivity from company's stakeholders so that the concept of corporate social responsibility (CSR) appears and become parts that can not be separated with the lives of companies in the future. CSR gives different concept which that company by voluntary contributes something for the sake of better people and cleaner environment. The goal of this research are : to test empirically the influence of management ownership, institution ownership, foreign ownership, leverage, independent commissary on CSR disclosure, and to test the influence of CSR disclosure on company's activities.

Populations in this research are manufacturer companies that listed in Indonesia Stock Exchanges in 2009 to 2011. The sample was taken by purposive sampling method, and total samples are 159 companies. The kind of data was used here are secondary data with gathering_documentation data. Analysis instrument uses linear regression.

The results of this research are : institutional ownership had influence on CSR disclosure, management ownership had no influence on CSR disclosure, foreign ownership had no influence on CSR disclosure, leverage that measured with debt to equity had negative influence on CSR disclosure, independent commissary had influence on CSR disclosure, CSR disclosure had influence on company's activities. This condition happens because of CSR activities had significant productive impacts on company's efficiency, technical change, and economic scale.

Keywords : Ownership Structure, Leverage, Independent Commissary, Corporate Social Responsibility (CSR), and Company's Activities