

ABSTRACT

The globalization trend and the stakeholders increasing demand on companies to perform the role of social responsibility and encourage the disclosure of company involvement in CSR practices. CSR itself is a general statement indicating the company's obligation to make use of economic resources in the operation of providing and giving contribution to the internal and external stakeholders. Based on these, the study was conducted to determine the effect of corporate social responsibility disclosures (CSR disclosure) on institutional ownership of manufacturing companies in Indonesia.

This study uses four independent variables which include CSR Disclosure, employee relations, community involvement, product, and environment; and a single dependent variable that is institutional ownership with five research hypotheses. Data on CSR Disclosure, employee relations, community involvement, product, environment, and institutional ownership is obtained through Indonesia Stock Exchange (BEI) annual report which the data were further analyzed using the statistical technique of multiple regression test.

The results of the multiple regression test showed that all of the five hypotheses were rejected or in other words, CSR Disclosure, employee relations, community involvement, product, and environment found to have no significant effect on Institutional Ownership.

Keywords : CSR Disclosure, employee relations, community involvement, product, environment, and institutional ownership