

## **ABSTRACT**

*This research aims to analyze the influence of CSR Disclosure, leverage, and Ownership Structure which contain Institutional Ownership, Managerial Ownership and Concentrated Ownership to Cost of Equity with Book to Market and Firm Size as Control Variable.*

*The population used in this research is the go public non financial firms listed on the Bloomberg in the 2014-2018 period. The sampling technique used is purposive sampling so that the samples obtained were 76, data were obtained from the firm's annual report and Bloomberg. The analytical method used is Regression which consists of statistical *f* test, statistical *t* test, coefficient of determination (*R*<sup>2</sup>) test and the classic assumption test which includes normality test, multicollinearity test, autocorrelation test and heteroscedasticity test. During the observation period, it shows that the data in this research are normally distributed. It means that the data in this research has met the requirements for using multiple linear regression models.*

*The results showed that CSR Disclosure a positive and significant effect on Cost of Equity, Leverage has a positive and significant effect on Cost of Equity, Institutional Ownership has a positive and significant on Cost of Equity, Managerial Ownership and Concentrated Ownership has a negative and significant on Cost of Equity. The variable control such as Book to Market has a negative and significant on Cost of Equity and Firm Size has a positive and significant on Cost of Equity.*

**Keyword: CSR Disclosure, Leverage, Ownership Structure, Cost of Equity**