

ABSTRACT

Sustainable Development Goals (SDGs) is a program initiated by the United Nations in 2016 to be carried out by all parties throughout the country aimed at improving welfare and protecting the environment from damage. Research on the influence of corporate ownership structures on the disclosure of Sustainable Development Goals is still not much done. This study aims to analyze the effect of the company's ownership structure on disclosure of Sustainable Development Goals in Indonesia. The structure of corporate ownership used in this study is institutional ownership, managerial ownership, and foreign ownership.

The population of this research is the infrastructure, utilities and transportation sector companies listed on the Indonesia Stock Exchange in the 2016-2018 period. The total sample obtained was 69 infrastructure, utilities and transportation companies listed on the Indonesia Stock Exchange in the 2016-2018 period. The sampling technique of this study used a purposive sampling method. This study uses multiple regression analysis to test the research hypotheses.

The results showed that institutional ownership, managerial ownership and foreign ownership negatively affected the disclosure of SDGs

Keywords : institutional ownership, managerial ownership, foreign ownership, SDGs disclosure.