

***THE INFLUENCE OF MANAGERIAL OWNERSHIP, INSTITUTIONAL
OWNERSHIP, PROFITABILITY, AND LEVERAGE OF DISCLOSURE
CORPORATE SOCIAL RESPONSIBILITY (CSR)***

**(Case Study on Mining Industry Listed in Indonesia Stock Exchange Period
2010-2013)**

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ABSTRACT

This study aimed to examine the effect of Managerial Ownership, Institutional Ownership, Profitability, and Leverage for Disclosure of Corporate Social Responsibility. The population of this research is a public company listed on the Indonesia Stock Exchange with mining companies as samples. The sampling method used is purposive sampling method. The sample of this study amounted to 36 mining companies listed on the Indonesia Stock Exchange during the period 2010-2013.

Data analyzed techniques using a classic assumption test: multicollinearity test, autocorrelation test, heteroscedasticity test, and test for normality. Hypothesis testing using multiple regression analysis of the results of this research show that: Managerial Ownership is a significant and negative effect on corporate social responsibility. Institutional Ownership is a significant and positive effect on corporate social responsibility. Profitability is not significant and negative effect on corporate social responsibility. Leverage is not a significant and positive impact on the disclosure of corporate social responsibility.

Keywords : *Managerial Ownership , Institutional Ownership , Profitability and Leverage, Disclosure of Corporate Social Responsibility.*

**PENGARUH KEPEMILIKAN MANAJERIAL, KEPEMILIKAN
INSTITUSIONAL, PROFITABILITAS, DAN LEVERAGE TERHADAP
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR)
(Studi Kasus pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek
Indonesia Periode 2010 sampai 2013)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Profitabilitas dan *Leverage* terhadap Pengungkapan *Corporate Social Responsibility*. Populasi dari penelitian ini adalah perusahaan publik yang terdaftar di Bursa Efek Indonesia dengan perusahaan pertambangan sebagai sampel. Metode *sampling* yang digunakan adalah metode *purposive sampling*. Sampel dari penelitian ini berjumlah 36 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia selama periode 2010 - 2013.

Teknik analisis data menggunakan uji asumsi klasik : uji multikolonieritas, uji autokorelasi, uji heteroskedastisitas, dan uji normalitas. Pengujian hipotesis menggunakan analisis regresi berganda hasil penelitian ini menunjukkan bahwa : Kepemilikan Manajerial berpengaruh signifikan dan negatif terhadap *corporate social responsibility*. Kepemilikan Institusional berpengaruh signifikan dan positif terhadap *corporate social responsibility*. Profitabilitas tidak berpengaruh signifikan dan negatif terhadap *corporate social responsibility*. *Leverage* tidak berpengaruh signifikan dan positif terhadap pengungkapan *corporate social responsibility*.

Kata kunci : Kepemilikan Manajerial, Kepemilikan Institusional, Profitabilitas dan *Leverage*, Pengungkapan *Corporate Social Responsibility*.