

## **ABSTRACT**

*The purpose of this research was to demonstrate empirically the effect of Institutional Ownership toward Corporate Social Responsibility Disclosure with control variables Size Company and Leverage.*

*Purposive sampling is used as a sampling technique and 76 companies listed in Indonesian Stock Exchange which publishes an annual report on 2013, were eligible for the research sample. The method of analysis for this research using descriptive statistics, classical assumptions, hypothesis testing, and regression.*

*Based on the results of the research show that 1) institutional ownership does not affect the corporate social responsibility disclosure. 2) institutional ownership, size company and leverage are jointly contributing to the corporate social responsibility disclosure.*

*Keywords:* *Institutional ownership, size company, leverage and corporate social responsibility disclosure.*



## ABSTRAK

Tujuan dari penelitian ini adalah untuk membuktikan secara empiris pengaruh kepemilikan institusional terhadap luas pengungkapan *corporate social responsibility* (CSR) dengan variabel kontrol *size* perusahaan dan *leverage*.

Penelitian ini menggunakan sampel sebanyak 76 perusahaan yang terdaftar di Bursa Efek Indonesia, dengan menggunakan *purposive sampling* yang menerbitkan laporan tahunan pada tahun 2013. Metode analisis dari penelitian ini menggunakan statistik deskriptif, asumsi klasik, pengujian hipotesis, dan regresi berganda.

Berdasarkan hasil penelitian menunjukkan bahwa 1) kepemilikan institusional tidak berpengaruh terhadap luas pengungkapan *corporate social responsibility*. 2) kepemilikan institusional, *size* perusahaan dan *leverage* secara bersama-sama berpengaruh terhadap luas pengungkapan *corporate social responsibility*.

Kata Kunci: kepemilikan institusional, *size* perusahaan, *leverage*, dan *corporate social responsibility disclosure*

