

ABSTRACT

The disclosure of Corporate Social Responsibility (CSR) in the company today is not only based on single lines, which are more referring to financial conditions. But how can companies manage the sustainability of the company on a triple bottom line, namely the financial, environmental and social conditions of the community. Various issues of CSR in Indonesia also emerged, among others, the reach of the implementation of CSR programs in Indonesia is not evenly distributed, not only that CSR in Indonesia is considered to have no significant impact on people's lives.

This study aims to obtain empirical evidence regarding the effect of public share ownership and company size on disclosure of corporate social responsibility. The object of research used is food and beverage companies listed on the Indonesia Stock Exchange in 2014-2016.

The method of data collection is done by documentation of data sourced from the annual report published through the Indonesia Stock Exchange. Based on the sample collection using purposive sampling technique obtained the number of samples from this study as many as 11 food and beverage companies registered in Bursan Securities Indonesia in 2014-2016.

Based on the results of testing using Eviews 8.0 software, simultaneously independent variables consisting of public share ownership and company size have a significant influence on disclosure of corporate social responsibility. While partial testing, shows the results that public share ownership and company size have a significant positive effect on disclosure of corporate social responsibility.

Based on the results of the study, it is expected that the company cares more about its responsibilities towards social and environment, not just the economy on a regular and continuous basis. The company is expected to continue to report sustainability reports so that stakeholders receive sufficient information.

Keywords: Public Share Ownership, Company Size, Disclosure of corporate social responsibility

