

ABSTRACT

Some cases of corporate social responsibility that occurred in Indonesia is not fully yet disclose well. This study aimed to examine the influence of managerial ownership, institutional ownership, audit committee and profitability on the corporate social responsibility disclosure.

In this study, the independent variable is the managerial ownership, institutional ownership, audit committee, and profitability. The dependent variable in this study is the Corporate Social Responsibility Disclosure. This study aims to determine the effect of variable managerial ownership, institutional ownership, audit committee, and profitability on Corporate Social Responsibility Disclosure in companies listed in SRI KEHATI index in Indonesia Stock Exchange in 2009-2014. The hypothesis of this study are there is influence between the variables of managerial ownership, institutional ownership, audit committee, and profitability on Corporate Social Responsibility Disclosure simultaneously or partially.

The population in this study is a company listed in SRI KEHATI index in Indonesia Stock Exchange in 2009-2014. Mechanical sample selection using purposive sampling and acquired five companies that were included with a period of 6 years in order to get 30 samples were observed. Model data analysis in this research is panel data regression using software Eviews 8.0.

The results showed that the Managerial Ownership, Institutional Ownership, Audit Committee, and Profitability simultaneously affect the Disclosure of Corporate Social Responsibility. Partially, Managerial Ownership has no effect with negative direction of Corporate Social Responsibility Disclosure, Profitability has no effect with positive direction to variable Corporate Social Responsibility Disclosure and Institutional Ownership and Audit Committee affect with negative direction towards Corporate Social Responsibility Disclosure.

For further research is recommended to add independent variables that predicted to affect Corporate Social Responsibility Disclosure. For investors to understand the importance of implementation and Corporate Social Responsibility disclosure by the company in order to assist in decision making in investing. For the company to remain disclose the implementation of Corporate Social Responsibility in order to increase the value added, image and reputation be better in the eyes of stakeholders.

Keyword : *Managerial Ownership, Institutional Ownership, Audit Committee, ROA, Corporate Social Responsibility*