

Intisari

Penelitian terkait *Corporate Social Responsibility* semakin banyak diteliti oleh peneliti di berbagai belahan dunia. Salah satu topik yang dibahas ialah adanya hubungan antara struktur kepemilikan perusahaan dengan tingkat tanggung jawab sosial yang dilakukan dan dilaporkan perusahaan. Terdapat hasil yang beragam pula dari studi yang dilakukan. Oleh sebab itu, penelitian ini menguji pengaruh struktur kepemilikan perusahaan terhadap tingkat pengungkapan CSR di Indonesia. Struktur kepemilikan perusahaan meliputi kepemilikan eksternal (keluarga & pemerintah) serta kepemilikan internal (manajerial). Sampel pada penelitian ini terdiri dari 34 perusahaan non-keuangan yang terdaftar di Jakarta Islamic Index pada periode 2015-2019. Menggunakan metode analisis data panel, penelitian ini mengungkapkan bahwa kepemilikan keluarga dan manajerial memiliki pengaruh positif terhadap pengungkapan *Corporate Social Responsibility*. Sedangkan kepemilikan pemerintah tidak terdapat pengaruh signifikan terhadap *Corporate Social Responsibility* yang dilakukan perusahaan.

Kata kunci: *corporate social responsibility* , struktur kepemilikan perusahaan, *corporate governance*

Abstract

Research related to Corporate Social Responsibility is increasingly being investigated by researchers in various parts of the world. One of the topics discussed was the relationship between the ownership structure of the company and the level of social responsibility carried out and reported by the company. There are various results from the studies conducted. Therefore, this research examines the effect of corporate ownership structure on the level of CSR disclosure in Indonesia. The company's ownership structure includes external ownership (family & government) as well as internal ownership (managerial). The sample in this study consisted of 34 non-financial companies listed on the Jakarta Islamic Index in the 2015-2019 period. Using the panel data analysis, this study reveals that family and managerial ownership have a positive influence on the disclosure of Corporate Social Responsibility. Meanwhile, government ownership has no significant effect on the company's Corporate Social Responsibility.

Keywords: *corporate social responsibility, company ownership structure, corporate governance*