

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh kepemilikan manajerial dan *environmental performance* terhadap *corporate social responsibility disclosure (CSR)*. Penelitian ini difokuskan pada perusahaan sektor *high profile* yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2016. Variabel independen adalah kepemilikan manajerial yang diukur dengan menggunakan kepemilikan saham manajerial dibagi total saham yang beredar dan *environmental performance* yang diukur dengan pmeringkatan PROPER. Variabel dependen adalah *corporate social responsibility disclosure (CSR)* yang diukur dengan mnggunakan indeks CSR berdasarkan daftar item pengungkapan CSR Sembiring (2005).

Teknik pengambilan sampel menggunakan *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi berganda. Jumlah sampel sebanyak 80 sampel penelitian. Pengolahan data diolah dengan menggunakan komputer program *Statistical Package for Social Science (SPSS) 20*. Hasil pengujian regresi linierberganda menunjukkan bahwa kepemilikan manajerial tidak berpengaruh terhadap *corporate social responsibility disclosure (CSR)*. Sedangkan *environmental performance* berpengaruh terhadap *corporate social responsibility disclosure (CSR)*. Namun, temuan pada penelitian ini bahwa kepemilikan manajerial dan *environmental performance* secara simultan berpengaruh terhadap *corporate social responsibility disclosure (CSR)*.

Kata kunci : *corporate social responsibility disclosure* , kepemilikan manajerial, *environmental performance*.

ABSTRACT

The purpose of this study was to determine the influence of management ownership and environmental performance on corporate social responsibility disclosure (CSR). This study focused on the sector on high profile companies listed on the Indonesian Stock Exchange (BEI) in 2012-2016. The independent variable is managerial management ownership which is measured by using managerial share ownership divided by total shares outstanding and environmental performance measured by increasing PROPER. The dependent variable is the disclosure of corporate social responsibility (CSR) were measuring index based on a list of items CSR Sembiring (2005).

The sampling technique used purposive sampling. The analytical method used is multiple regression analysis. The total sample of 80 sample. Processing and analysis of data using multiple linear analysis techniques, all tests will be processed using the computer program Statistical Package for Social Science (SPSS) 20. The test results of multiple linear regression showed that management ownership is not proven effect on corporate social responsibility disclosure (CSR), but environmental performance is proven effect on corporate social responsibility disclosure (CSR). However, the findings in this study management ownership and environmental performance is simultaneous proved influential on corporate social responsibility disclosure (CSR).

Keywords: corporate social responsibility disclosure, management ownership and environmental performance.