

ABSTRACT

Iva Nur Aini 180221100031, Ownership Structure, Company Size, Financial Performance, and Company Growth on Corporate Social Responsibility Disclosures of Oil Palm Plantation Companies in Indonesia.

The purpose of this study is to determine the effect of ownership structure, company size, financial performance, and company growth on disclosure of corporate social responsibility. The research method used is quantitative and uses purposive sampling. The population used in this study were 24 oil palm plantation companies listed on the Indonesia Stock Exchange (IDX) and based on five-year criteria, so that a sample of 120 companies was obtained in 2017 - 2021. This study used a multiple linear regression model with the SPSS analytical tool. The results of this study indicate that institutional ownership, managerial ownership, foreign ownership, company size, and company growth have no effect on the disclosure of corporate social responsibility (CSR). Profitability, liquidity, leverage, and activity ratios have a positive and significant influence on the disclosure of Corporate Social Responsibility (CSR).

Keywords: Institutional Ownership, Managerial Ownership, Foreign Ownership, Company Size, Company Growth, Profitability, Liquidity, Leverage, Activity Ratio, and Corporate Social Responsibility.

ABSTRAK

Iva Nur Aini 180221100031, Struktur Kepemilikan, Ukuran Perusahaan, Kinerja Keuangan, dan Pertumbuhan Perusahaan Terhadap Pengungkapan *Corporate Social Responsibility* Perusahaan Perkebunan Kelapa Sawit di Indonesia.

Tujuan dari penelitian ini adalah untuk mengetahui Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, Kinerja Keuangan, dan Pertumbuhan Perusahaan Terhadap Pengungkapan *Corporate Social Responsibility*. Metode penelitian yang digunakan adalah kuantitatif dan menggunakan *purposive sampling*. Populasi yang digunakan dalam penelitian ini adalah 24 perusahaan Perkebunan Kelapa Sawit yang terdaftar di Bursa Efek Indonesia (BEI) dan berdasarkan kriteria lima tahunan, sehingga diperoleh 120 sampel perusahaan pada tahun 2017 - 2021. Penelitian ini menggunakan model regresi linier berganda dengan alat analitik SPSS. Hasil penelitian ini menunjukkan bahwa kepemilikan institusional, kepemilikan manajerial, kepemilikan asing, ukuran perusahaan, dan pertumbuhan perusahaan tidak berpengaruh terhadap pengungkapan *corporate social responsibility* (CSR). Profitabilitas, likuiditas, *leverage*, dan rasio aktivitas memiliki pengaruh positif dan signifikan terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Kata Kunci : Kepemilikan Institusional, Kepemilikan Manajerial, Kepemilikan Asing, Ukuran Perusahaan, Pertumbuhan Perusahaan, *Profitabilitas, Likuiditas, Leverage*, Rasio Aktivitas, dan *Corporate Social Responsibility*.