

**PENGARUH *FOREIGN OWNERSHIP, WOMEN ON BOARD, DAN
MANAGERIAL OWNERSHIP* TERHADAP PENGUNGKAPAN
*CORPORATE SOCIAL RESPONSIBILITY***

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Abstrak

Penelitian ini bertujuan untuk menguji *foreign ownership, women on board, dan managerial ownership* berpengaruh terhadap pengungkapan *Corporate Social Responsibility*. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2018. Jenis data yang digunakan dalam penelitian ini adalah data sekunder. Pemilihan sampel dilakukan dengan menggunakan metode *purposive sampling* dan diperoleh 30 perusahaan dengan jumlah pengamatan sebanyak 120. Teknik analisa yang digunakan pada penelitian ini adalah analisis regresi linear berganda. Hasil pengujian ini menunjukkan bahwa *foreign ownership, women on board, dan managerial ownership* tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility*.

Kata kunci: *foreign ownership, women on board, managerial ownership, pengungkapan CSR*

***THE INFLUENCE OF FOREIGN OWNERSHIP, WOMEN ON BOARD,
AND MANAGERIAL OWNERSHIP ON CORPORATE SOCIAL
RESPONSIBILITY DISCLOSURE***

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Abstact

This study aims to examine foreign ownership, women on board, and managerial ownership affect the disclosure of Corporate Social Responsibility. The object of this research is manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2018 period. The type of data used in this study is secondary data. The sample selection is done by using purposive sampling method and obtained 30 companies with a total of 120 observations. The analysis technique used in this study is multiple linear regression analysis. The results of this test indicate that foreign ownership, women on board, and mangerial ownership do not affect corporate social responsibility disclosure.

Keywords: foreign ownership, women on board, management ownership, CSR disclosure