

Pengaruh Kepemilikan Institusional, Kepemilikan Publik, Pertumbuhan Perusahaan dan Tipe Industri Terhadap Pengungkapan *Corporate Social Responsibility* Pada Perusahaan *GoPublic* di Bursa Efek Indonesia

Oleh:

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Abstrak

Penelitian ini bertujuan untuk membuktikan pengaruh kepemilikan institusional, kepemilikan publik, pertumbuhan perusahaan dan jenis industri terhadap pengungkapan tanggung jawab sosial perusahaan di perusahaan go public di Indonesia. Dalam penelitian ini, sampel dalam penelitian ini adalah beberapa perusahaan yang go public di Bursa Efek Indonesia. Metode analisis yang digunakan adalah model regresi panel yang diproses menggunakan Eviews. Berdasarkan hasil pengujian hipotesis, ditemukan bahwa kepemilikan institusional dan kepemilikan publik memiliki pengaruh signifikan terhadap pengungkapan tanggung jawab sosial perusahaan sedangkan pertumbuhan dan jenis industri tidak berpengaruh signifikan terhadap pengungkapan tanggung jawab sosial perusahaan pada perusahaan publik pada Bursa Efek Indonesia.

***Kata Kunci:* Kepemilikan Institusional, Kepemilikan Publik, Pertumbuhan Perusahaan, Tipe Industri dan Corporate Social Responsibility**

The Influence Of Institutional Ownership, Public Ownership, Company Growth And Industry Type On Disclosure Of Corporate Social Responsibility In Go Public Companies On The Indonesia Stock Exchange

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Abstract

This study aims to prove the effect of institutional ownership, public ownership, company growth and industry types on corporate social responsibility disclosure in Indonesian go public companies. In this study, the samples in this study were several companies that went public on the Indonesia Stock Exchange. The analytical method used is a panel regression model that is processed using Eviews. Based on the results of hypothesis testing, it is found that institutional ownership and public ownership have a significant effect on disclosure of corporate social responsibility while company growth and type of industry have no significant effect on disclosure of corporate social responsibility on publicly traded companies on the Indonesia Stock Exchange.

Keywords: Institutional Ownership, Public Ownership, Corporate Growth, Industrial Type and Corporate Social Responsibility