

ABSTRACT

Companies which run their business activities related to natural resources shall be obligated to carry out social and environmental responsibility activities. With the obligation of conducting Corporate Social Responsibility (CSR), to internal and external stakeholder of company related to achievement of company sustainability goal. The framework of social responsibility reporting concept which can be used is the Global Reporting Initiative (GRI) in the form of sustainability reports. However, only few companies have disclosed their social responsibility activities in a sustainability report.

This research aims to get empirical evidence about the influence of ownership structure and company's size to corporate social responsibility disclosure on non-financial companies in Indonesia Stock Exchange Period 2013-2015.

The method of data collection was done by documenting the data resource from the annual report and the sustainability report at the company's website. Based on the technique of sample collection which use purposive sampling technique, there are ten non-financial companies in Indonesia Stock Exchange Period 2013-2015.

The results shown that independent variables which is ownership structure and company's size simultaneously has a significant influence to corporate social responsibility disclosure, and the partial test results shown that only the company's size has the significant positive influence to corporate social responsibility disclosure.

Keywords : *Ownership Institutional, Ownership Managerial, Company's Size, Corporate Social Responsibility Disclosure.*