ABSTRACT

One of the factors causing environmental damage is from the operational activity of the company. Its impact is not only on the environment but can be felt also by the community around the operational activities of the company. Therefore, with the disclosure of Corporate Social Responsibility (CSR) is a form of information for interested parties about social responsibility activities that produce a positive impact for the company.

The purpose of this research is to analyse factors that may affect the disclosure of Corporate Social Responsibility (CSR). The alleged variables memengaruh the disclosure of Corporate Social Responsibility (CSR) are independent Board of Commissioners, audit committees, institutional holdings and foreign ownership. The research uses a regression analysis of data panels as a data analysis technique that is processed using the Eviews 9 application. The selection of samples in this study used purposive sampling techniques. The samples in this research amounted to 17 companies of property & Real Estate sector listed on the Indonesia Stock Exchange (IDX) in 2014-2018.

The result of this study is the simultaneous independent Board of Commissioners of the Audit Committee, institutional ownership and foreign ownership jointly significant effect on the disclosure of Corporate Social Responsibility (CSR). Partially independent Board of Commissioners, the Audit Committee and foreign ownership have no significant effect on the disclosure of Corporate Social Responsibility (CSR). While institutional ownership has a significant effect on the disclosure of Corporate Social Responsibility (CSR).

Keywords: *independent board of commisioners, audit committee, institutional ownership, foreign ownership, corporate social repsonsibility disclosure*