THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE TOWARD INSTITUTIONAL OWNERSHIP OF INDONESIAN PUBLIC LISTED COMPANIES

THESIS

Presented as Partial Fulfillment of the Requirements for the Degree of Sarjana Ekonomi (S1)

In International Business Management Program

Faculty of Economics Universitas Atma Jaya Yogyakarta



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is really based on my own thinking and writing, I am fully aware that my writing does not contain others' or part(s) of others' writing, except for those that have been cited and mentioned in the references.

Yogyakarta, October 28th, 2013

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ABSTRACT

This study is based on 25 companies listed in KEHATI SRI Index in the first period of 2013. The objective of this study is to analyze the influence of corporate social responsibility disclosure (CSRD) toward institutional ownership (IO). The sample of this data is 25 companies of Indonesian public listed companies (PLCs) listed KEHATI SRI Index year 2007-2012. This study uses content analysis method based on identification of CSRD information in annual report. Hypothesis is developed to analyze the influence of CSRD toward IO. The result of this study is there is an impact of CSRD information provided by the company toward the IO decision. IO will consider a company with high corporate social responsibility (CSR) activities as a less risk investment.

Keywords: corporate social responsibility disclosure, institutional ownership, content analysis