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THE EFFECT OF OWNERSHIP STRUCTURE, COMPANY SIZES AND CORPORATE CHARACTERISTICS OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES IN COMPANIES MANUFACTURE LISTED IN INDONESIA STOCK EXCHANGE

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Abstract : *Corporate Social Responsibility (CSR) is a concept in an organization or company which has various responsibilities towards employees, shareholders, consumers, society, and the surrounding environment. Therefore CSR is very closely related to sustainable development that companies are required not only to concentrate on profits, but also to consider all production risks which may occur to the environment and surrounding communities at short and long term. The purpose of this study was to determine whether the ownership structure,the size of company and the characteristics of company influence the disclosure of corporate social responsibility in manufacturing companies listed on the Indonesia Stock Exchange. The population in this study was 17 companies during the 2014-2016 period so that it became 51 research data using purposive sampling. The analysis technique used is multiple linear regression. The results showed that ownership structure has a negative and a significant influence on corporate social responsibility, the size of the company has a significant positive influence on corporate social responsibility has a significant positive influence on corporate social responsibility and the characteristics of the company have a positive and insignificant influence on corporate social responsibility.*

Keyword : Ownership Structure, Company Size, Company Characteristics, Corporate Social Responsibility.

I. Introduction

CSR practices have received considerable attention. Since the reform era began, people have become increasingly critical and able to exercise social control over the business world. in practice in Indonesia, companies that carry out corporate social responsibility are motivated by a variety of cases that occur such as deforestation, increased pollution and waste, poor quality and product safety, and others. Corporate Social Responsibility (CSR) is a concept in an organization or company that has various responsibilities towards employees, shareholders, consumers, the community, and the surrounding environment. Therefore CSR is very closely related to sustainable development, where companies are required not only concentrate on profits, but also consider all the risks of production that may occur to the environment and surrounding communities in the short term and long term. In this study, researchers tried to analyze the effect of ownership structure, company size and company characteristics on disclosure of corporate social responsibility. Based on the results of previous studies show that there is an influence of the ownership structure, the company size and the company characteristics on corporate social disclosure responsibility. Beginning Purwanto (2011) states that variables of the industry type, the company size, and the profitability are independent variables, and the disclosure of corporate social responsibility is the dependent variable. Then Mardiyatnolo, Amrizal and Setiawati (2016) stated that financial performance had an effect on Corporate Environmental Disclosure which could be accepted. It means that Financial Performance had a significant effect on environmental disclosures conducted by the consumer of goods industry companies and the various participating industries of PROPER in 2011-2015. Ulum, Wahjuni and Sasongko (2011) stated that the company's awareness of CSR disclosures on the official website was still low as the evidenced by none of the companies that fully disclosed CSR disclosure items. Whereas Wiryawan and Budiantara (2011) stated that institutional ownership influences CSR disclosure. Four motivations that underlie companies in disclosing CSR (Corporate Social Responsibility) activities in financial statements. The four motivations are based on the stakeholder theory,the company size and the company characteristics. In stakeholder theory, it is stated that the company will choose stakeholders that are considered important and take actions that can produce a harmonious relationship between the company and its stakeholders. Therefore, the company considers CSR activities and disclosures in the hope that it will have a good relationship with the company's stakeholders. Corporate social disclosure is defined as one part of company information that has a relationship with its social environment as the information is stated in the company's annual report. Corporate social responsibility is the process of communicating the social and environmental impacts of an organization's economic activities on specific groups of interest and on society as a whole.

II. Materials and Method

a. Definition of Corporate Social Responsibility (CSR)

Corporate social responsibility develope at the end of the 90s with the emergence of the World Business Council for Sustainable Development's definition of CSR in 1995. WBSD defines CSR as a business commitment to behave ethically, to operate legally, and to contribute to economic development. The improving the quality of life of employees and their families, as well as the local community and society in general (Rudito, 2013). Disclosure of corporate social responsibility which is often a referred to as social disclosure, corporate social reporting, social accounting (Mathews, 2015) or corporate social responsibility (Hackston and Milne, 2006) is a process of communicating the social and environmental impacts of an organization's economic activities to specific groups that interest and towards society as a whole. This expands the responsibility of the organization (especially the company), outside the traditional role of providing financial reports to capital owners, especially shareholders. This expansion was made with the assumption that the company has broader responsibilities than just looking for profits for shareholders (Gray et. All., 2011). Hadi (2011: 46) states that: "CSR is a continuing commitment of companies that runs ethically and contributes to development to improve the quality of life of their workforce and their families, as well as local communities and the wider community". Disclosure of Corporate Social Responsibility Disclosure of social responsibility is expressed in a report called sustainability reporting. Ustainability reporting is reporting on economic, environmental and social policies, the influence and performance of an organization and its products in the context of sustainable development. Based on the proposed concept, Darwin (2014) divides corporate sustainability reporting into 3 categories, namely economic performance, environmental performance and social performance.

Disclosure of corporate social responsibility or social disclosure or corporate social responsibility disclosure is the process of communicating the social and environmental impacts of an organization's economic activities to specific groups of interest and to society as a whole (Sembiring, 2010). Social disclosure can be done through several media, namely annual reports, interim reports, prospectuses, announcements to the stock exchange or through mass media (Luhgiatno, 2007). Factors that influence Social Responsibility Disclosure Definition of Ownership Structure According to Downes and Goodman (1999) managerial ownership is the shareholders which also means in this case as owners in the company from management who actively participate in decision making in a company concerned. The purpose of Corporate Governance is to create added value for all stakeholders. In more detail, the term Corporate Governance can be used to explain the roles and behavior of the Board of Directors, the Board of Commissioners, the management (manager) of the company, and shareholders (FCGI, 2001). Definition of Company Size Company size is a variable that is widely used to explain social disclosures made by companies in annual reports that are made. In general, large companies will disclose more information than small companies. This is because large companies will face greater political risk than smaller companies. Theoretically, large companies will not be separated from political pressure, namely the pressure to carry out social responsibility. Greater social disclosure is a reduction in political costs for companies (Hasibuan, 2011). By expressing concern for the environment through financial statements, the company in the long run can avoid huge costs due to community demands. Size in general can be interpreted as a ratio of the size of an object. In the Big Indonesian Dictionary, size is interpreted as follows:

a.Tool for measuring (such as meters, term and so on) b.Something used to determine
c.Earnings measure
d.Length (breadth, breadth, magnitude) of something. "

According to Butar and Sudarsi (2012) the definition of company size is as follows: "Company size is a value that indicates the size of the company." Company size indicates the size of the company. Company size can be measured by the company's total assets (Machfoedz in Widaryanti, 2009). Assets according to Kieso et al (2011: 192) are as follows: "assets are a resource controlled by the results of past events and from which future economic benefits are expected to flow to the entity." The statement explains that assets are resources controlled by a company as a result of past events and are expected to receive future economic benefits for the company. According to Riyanto (2008: 313) the definition of company size is as follows: "The size of the company is seen from the size of the equity value, sales value or asset value." Meanwhile according to Machfoedz in Widaryanti (2009) states that: "The size of the company is a scale in which large companies can be classified according to various ways (total assets, log size, market value of shares, etc.). Basically, company size is only divided into 3 categories, namely large companies, medium-size companies and small firms. The determination of the size of the company is based on the company's total assets. " According to Machfoedz in Widaryanti (2009) states that: "The size of the company is a scale in which large companies can be classified according to various ways (total assets, log size, market value of shares, etc.)." Company Size = Total Assets Log Understanding Company Characteristics Company characteristics can explain wide variations of voluntary disclosures in annual reports, company characteristics are predictors of disclosure quality (Lang and Lundholm, 1993). Every company must have different characteristics between one entity and another. In this study, company characteristics that influence social disclosure are proxied into management ownership, company size (size) and profitability.

b. Research Methods

Types of research

This research is quantitative research, that is research that is connecting two or more variables. Based on the explanation above, it can be seen that quantitative research which intends to provide an explanation of the influence of ownership structure, company size and company characteristics on corporate social responsibility. Research Data Analysis Techniques Multiple Regression Analysis To determine the effect or relationship of the independent variable (ownership structure, company size and company characteristics) with the dependent variable (corporate social responsibility), the multiple linear regression method will be used, the formula is:

$Y = a + b1X1 + b2X2 + b3X3 +$

y = Corporate social responsibility a = value of y, if X1 - X3

b1, b2, b3 = multiple regression coefficients X1 = ownership structure

X2 = company size

X3 = Company characteristics

= Standard Error Model Feasibility Test 1). Test F

Statistical F test is done to see together whether there is a positive or significant influence of the independent variable, namely ownership structure (X1), company size (X2) and company characteristics (X3) on corporate social responsibility as the dependent variable (Y). The statistical F value will be compared with the F table value with an error rate $\alpha = 5\%$. The hypothesis used in this test is: Ho: Independent variables (ownership structure, company size and company characteristics) do not have a significant effect on the dependent variable (corporate social responsibility).

Ha: Independent variables (ownership structure, company size and company characteristics) have a significant effect on the dependent variable (corporate social responsibility).

2). Determinant coefficient (R2)

The determinant coefficient is used to measure the influence of the independent variables studied, namely ownership structure (X1), company size (X2) and company characteristics (X3), while the dependent variable is corporate social responsibility (Y). The determinant coefficient (R2) ranges from zero to one (0 <R2 <1). This means that if R2 = 0 indicates that there is no influence of the independent variable on the dependent variable and if R2 approaches 1 indicates the stronger influence of the independent variable on the dependent variable.

b. Hypothesis Test

Done to test each independent variable whether there is a positive or significant influence on the dependent variable (Y). The statistical t test value will be compared with the t table value with an error rate $\alpha = 5\%$. The hypothesis used in this test is:

Ho: Independent variables (ownership structure, company size and company characteristics) do not have a significant effect on the dependent variable (corporate social responsibility).

Ha: Independent variables (ownership structure, company size and company characteristics) have a significant effect on the dependent variable (corporate social responsibility).

III. Research Results And Discussion

Multiple Linear Regression Test Coefisients

Model	*Unstandardized Coefisients*		*Standardized Coefisients*	t	Sig
	B	*Std. Error*	*Beta*		
(Constant)	.177	.064		2.776	,008
Struktur kepemilikan	-.011	.005	-,288	-2,184	,034
Ukuran perusahaan	.038	.015	,327	2,564	,014
Karakteristik perusahaan	.005	.003	,230	1,635	,109

$$Y = 0.177 - 0.011X1 + 0.038X2 - 0.060\ X3 + 0.005\ X4$$

1) .a = 0.177 or regression constant, which means that if there is an independent value variable X1 (ownership structure), X2 (company size), X3 (company characteristics). In this case X1, X2 and X3 are equal to 0 (zero), then corporate social responsibility will increase by 0.177.
2). B1 = -0.011 for the independent variable X1 (ownership structure) means that any decrease in the ownership structure variable then the amount of corporate social responsibility will decrease by 0.011.
3). B2 = 0.038 for the independent variable X2 (company size) which is positive which means that any increase in company size of 1 unit will not increase the amount of corporate social responsibility by 0.038.
4). B3 = 0.0025 for the independent variable X3 (company characteristics) which is positive, meaning that each increase in variable characteristics of the company by 1 unit will increase the amount of corporate social responsibility by 0.005.

Model Feasibility Test F test

Model	*Sum of Squares*	Df	*Mean Square*	F	Sig
Regression	.140	4	.035	4.009	,007
Residual	.403	46	.009		

Total	.543	50

ANOVA test results or F test, obtained Fcount of 4.009 with a significance level of 0,000. So Fcount› Ftable (4.009› 3.20) or sig F ‹5% (0.007 ‹0.05). This means that together with ownership structure, company size and company characteristics variables significantly influence corporate social responsibility.

Coefficient of Determination (R2)
Determinant Coefficient

Model	R	*R Square*	*Adjusted Square*	*R Std. Error of the Estimate*
1	,508	,259	,194	.09356

R value of 0.508 means the relationship (relation) means the ownership structure, company size and company characteristics to corporate social responsibility is quite close. R Square value of 0.259 indicates corporate social responsibility can be explained by the ownership structure, company size and company characteristics by 25.9%, the remaining 741% can be explained by other factors not examined in this study.

Hypothesis testing T test

Test Results t

Model	*Unstandardized Coefisients*		*Standardized Coefisients*	t	Sig
	B	*Std. Error*	*Beta*		
(Constant)	.177	.064		2.776	,008
Struktur kepemilikan	-.011	.005	-,288	-2,184	,034
Ukuran perusahaan	.038	.015	,327	2,564	,014
Karakteristik perusahaan	.005	.003	,230	1,635	,109

From the t-table value with degrees of freedom 51 - 4 = 47 and the real level of 5% is

2.013. For the value of ownership structure (X1) is smaller where the results of Sig (0.034

‹0.05), then the ownership structure has a significant effect on corporate social responsibility. For the value of company size (X2) is smaller where the results of Sig (0.014 ‹0.05), then the size of the company has a significant effect on corporate social responsibility. For the value of company characteristics (X3) is greater where the results of Sig (0.109› 0.05), then the company's characteristics do not have a significant effect on corporate social responsibility.

Discussion

The Effect of Ownership Structure on Corporate Social Responsibility Disclosure

According to Downes and Goodman (1999) managerial ownership is the shareholders which also means in this case as owners in the company from management who actively participate in making decisions in a company concerned. From the results of the regression test results obtained that the research for the value of the structure ownership (X1) is smaller where the results of Sig (0.034 ‹0.05), then the ownership structure has a significant effect on corporate social responsibility. The results of this study are in line with the results of research conducted by Wiryawan and Budiantara (2011) which states that institutional ownership influences CSR disclosure. Managerial ownership is the shareholders which also means in this case as the owner in the company from the management who actively participates in the decision making in the company concerned. Effect of Company Size on Corporate Social Responsibility Disclosure Company size is one of the variables commonly used to explain the variation of disclosures in a company's annual report. A phenomenon is developing that the effect of total assets (proxy of company size) is almost always consistent and significantly influences the quality of disclosure. Company size (SIZE) is the company's wealth measured from total company assets. Company size is a factor that needs to be considered in determining the level of corporate debt. Large companies tend to be easier to obtain loans from third parties, because the ability to access to other parties or collateral owned in the form of assets is greater than smaller companies (Susanto, 2011). From the results of the regression test results show that the value of company size (X2) is smaller where the results of Sig (0.014 ‹0.05), then the size of the company has a significant effect on corporate social responsibility. The results of this study are in line with the results of research conducted by Purwanto (2011) which states that company size variables and disclosure of corporate social responsibility are dependent variables. Effect of Company Characteristics on Corporate Social Responsibility Disclosure

Company characteristics can explain wide variations of voluntary disclosures in annual reports, company characteristics are predictors of disclosure quality (Lang and Lundholm, 1993). Every company must have different characteristics between one entity and another. In this study, the characteristics of companies that influence social disclosure are proxied into management ownership, company size (size) and profitability. From the results of the regression test results show that the value of company characteristics significantly influences. corporate social responsibility. For the value of company characteristics (X3) is greater where the results of Sig (0.109› 0.05), then the characteristics of the company have no significant effect on corporate social responsibility. The results of this study are in line with the results of research conducted by Ulum, Wahjuni and Sasongko (2011) which state that corporate awareness of CSR disclosures on official websites is still low as evidenced by none of the companies that fully disclose CSR disclosure items.

IV. Conclusion

1.From the test results show that the ownership structure variable has a negative and significant influence on corporate social responsibility, meaning that management can manage the ownership structure in corporate social responsibility.

2.From the test results show that company size variables have a significant positive effect on corporate social responsibility, meaning that management can manage company size in corporate social responsibility.

3.From the test results show that the variable company characteristics have a positive and not significant effect on corporate social responsibility, meaning that management can not yet be able to manage the company's characteristics in corporate social responsibility.

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