

# The Impact of Management on CSR

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## **Abstract:**

The purpose of this study is to investigate the difference in the CSR perceived by the actors in the Indonesia economy represented by managers working in state-owned companies (BUMN) and non state-owned companies. The unit of analysis in this study is Indonesian managers. The population of this study is all Indonesian managers working in the Jakarta stock exchange's listed companies and in state-owned companies. Based on the mean difference analysis, the result is that there is no difference of CSR perceived by managers working in SOC and POC. The rank of CSR dimensions perceived by managers is as follows: (1) corporate governance, (2) customer, (3) employment, (4) community and society, (5) environment, (6) human rights, and (7) controversial business.

**Keywords:** CSR, Management, Indonesia, Corporate Governance, Customer, Community and Society, Employment, Human Rights, Controversial business, BUMN

**JEL Classifications:** M14, M40, M41, M49