

**THE ROLE OF OWNERSHIP IN THE INTERRELATIONSHIP  
BETWEEN CORPORATE SOCIAL RESPONSIBILITY  
DISCLOSURE AND CORPORATE FINANCIAL  
PERFORMANCE**

**DISSERTATION**



**By**

**ASHRAF ELAZOUME ABDUSALAM M**

**12020113519064**

**FEB UNDIP**

**DOCTORAL PROGRAM OF ECONOMICS  
DIPONEGORO UNIVERSITY**

**2018**