

ABSTRACT

The objective of this study is to find out the extent of State-Owned Enterprises' (SOEs) corporate social responsibility disclosure. This study was conducted on public listed or private, and so about each type of industry in State-Owned Enterprises.

The sample used in this study is SOEs which disclosed the 2015 annual report on the company or on the Indonesia Stock Exchange's (IDX) website. GRI 3.1 is used to measure the extent of SOEs' corporate social responsibility disclosure in the annual report. The analysis method is done through descriptive statistical test.

The findings of this study is the level of social responsibility disclosure done by state-owned enterprises is highly valued, especially in state-owned companies whose shares have been go-publicly and included in the mining and quarrying industry sectors.

Keywords: SOEs, GRI 3.1, CSR disclosure