

ABSTRACT

The aim of this study is to examine difference of CSR disclosure and CSR disclosure strategy in different type industry. This study used secondary data taken from annual report consumer goods industry firm that listed on Bursa Efek Indonesia for year 2012-2013

This study used purposive sampling method, 59 firms consisting of 21 low profile industry firms and 38 high profile industry firms. Data analysis includes descriptive statistic, normality test, Independent t-test and Mann-Whitney test. Analyze data using IBM SPSS 20 software.

Based on this study revealed that different type industry has different CSR disclosure and different CSR disclosure strategy.

Keywords: *CSR disclosure, CSR disclosure strategy, industry type*