## **ABSTRACT**

The purpose of this research is to find and obtain empirical evidence about the influence of company characteristics on the disclosure of Corporate Social Responsibility (CSR) in the annual reports of companies listed in Indonesian Stock Exchange (IDX). Factors characteristic of companies that used this research, among others: the size of the board of commissioners, industry type, corporate size, profitability, foreign ownership, and public ownership. Measurement of corporate social responsibility is based on Corporate Social Responsibility Index (CSRI) is seen from the company's annual report.

Samples that became the object of this research are all companies registered with the various business sectors in Indonesian Stock Exchange (IDX) in 2008 and 2009 with meet the criteria established. Total sample study for two years of observation is 110 samples, using a purposive sampling method. Data analysis was performed with the classical assumption and hypothesis testing with multiple linear regression method.

The results of this study indicate that the factors of industry type, corporate size, and foreign ownership have a significant effect on the disclosure of CSR in Indonesian. Mean while, the size of the board of commissioners, profitability, and public ownership has no significant impact on disclosure of CSR in Indonesian.

**Keywords**: Corporate Social Responsibility (CSR), the size of the board of commissioners, industry type, corporate size, profitability, foreign ownership, and public ownership.