

## **ABSTRACT**

*The aim of this research is to prove the relationship between the ownership structure on the disclosure of corporate social responsibility on manufacturing companies listed in Indonesia Stock Exchange. The ownership structure which are examined are institutional ownership, managerial ownership, and foreign ownership, and firm size, leverage, and ROA( Return On Asset as control variable. The extent of CSR Disclosure based on the method that used by Saleh et.al (2010).*

*The population of this research is the companies listed in BEI (Bursa Efek Indonesia) in the year of 2009. Reasons for using 2009 data because this year there is increasing development of CSR disclosure. Based on purposive sampling method, sample size of this research is 45 companies while data source is the annual reports of companies in Indonesia. Data analysis is used contents analysis, process by classic assumption, and then hypothesis test is used multiple linear regression method in SPSS 16.0 software.*

*This research's results show that only foreign ownership which have a positive and significant effect to CSR disclosure. In other hand, institutional ownership and management ownership have no positive and no significant effect to CSR disclosure.*

*Keywords: Corporate Social Responsibility (CSR) disclosure, institutional ownership, managerial ownership, foreign ownership*