

ABSTRACT

This study aim to analyze the impact of ownership structure and company characteristics, namely: foreign ownership, institutional ownership, government ownership, corporate size, profitability, and industry type of the area of corporate social responsibility disclosure in annual reports of company manufacturing in Indonesia. This study use data sample corporate annual reports consist of 20 company manufacturing who listed in Indonesia Stock Exchange in 2006-2009.

The results of this study indicate that large institutional ownership may affect social responsibility disclosure. However, this study didn't success to give evidence of positive influence of foreign ownership and government ownership toward social responsibility disclosure. It is give evidence that large foreign ownership and large government ownership is not necessarily the company will reported a huge social responsibility as well.

Keywords: Social Responsibility disclosure, Foreign Ownership, Institutional Ownership, Government Ownership, Corporate Size, Profitability, Industry Type.