

ABSTRACT

The research aims to analyze ownership structure, industry tipe, firm's size, BUMN company and Non BUMN company that influencing the disclosure of Corporate Social Responsibility (CSR) at the corporate's Annual Reports in Indonesia.

The population in this research are all of Indonesian firms in Indonesian Stock Exchange (IDX) 2009. Total sample in this research are 82 firms that selected with purposive sampling. Using content analysis to analyze the CSR disclosure with global annual reporting (GRI). Data analyze with test of classic assumption dan examination of hypothesis with multiple linear regression method.

Result of this research indicates industry's type, firm's size, BUMN company had a significant effect to CSR disclosure in Indonesia. In the other hand, foreign ownership and institutional ownership didn't success to give positive influence for Corporate Social Responsibility Disclosure in Indonesia.

Keywords : *Corporate Social Responsibility (CSR Disclosure), Ownership Structure, Industry Type, Firm's Size, BUMN company and Non BUMN Company*