

## **ABSTRACT**

*This study is about corporate social responsibility (CSR) study. Focus of this study is to analyze CSR disclosure and reporting in annual report of non financial companies .This study aimed to investigate the influence of institutional ownership, and foreign ownership to disclosure of corporate social responsibility in annual report.*

*Collecting data using a purposive sampling method for non-financial companies listed in Indonesia Stock Exchange in 2008 until 2009. A total of 48 non-financial companies used as a sample. In this research use size of companies, return on asset and type of companies as variable control. The method of analysis of this study used multiple regression.*

*The results of this study indicate that the variable that affect disclosure of corporate social responsibility is size of companies and type of companies where are the control variable. While variables that did not affect disclosure of corporate social responsibility are institutional ownership, foreign ownership and return on asset.*

***Key Words: Disclosure of corporate social responsibility, Institutional ownership, and Foreign ownership.***