

ABSTRACT

This study aims to obtain empirical evidence about the influence of company characteristics and government regulation on the disclosure of corporate social responsibility (CSR) in the annual reports of existing companies in Indonesia. The firm characteristics factors that used in this study such as government ownership, foreign ownership, the type of company, industry size, and profitability as well as an additional variable is government regulation. Measurement of corporate social responsibility is based on corporate social reporting category to calculate the Corporate Social Responsibility Index (CSRI) that seen from the company's annual report.

The population of this study is all companies listed in Indonesia Stock Exchange (ISX) in 2006 and 2008. The total sample was 47 companies, with two years of observations. So the total sample who checked is 96. Data analysis was performed with the classical assumption and hypothesis testing using linear regression.

The results of this study indicate that the factor of government ownership, government regulations, company type and size of the industry significantly influence the disclosure of CSR in Indonesia. Meanwhile, foreign ownership and profitability has no significant impact on disclosure of CSR in Indonesia.

Keywords: *Corporate Social Responsibility (CSR), government ownership, foreign ownership, government regulations, company type, company size, profitability.*