

ABSTRACT

This study aims to obtain the extent of disclosure of companies' CSR activity based on type of disclosure (monetary, quantitative, and narrative) and whether there is a difference by such types of disclosure across industries (sensitive and non-sensitive industry) or not. To measure the extent of CSR disclosure, this study used GRI Index 3.1.

The population of this study was all companies listed in Indonesia Stock Exchange (IDX) in 2012. Sample consists of companies which included in top 100 companies based on market capitalization and disclose annual report and or sustainability report in 2012. Data analysis was performed with the statistics descriptive and independent sample t-test. Statistic program in this study used SPSS 16.

The results of this study indicate that the extent of narrative type is high and it becomes the most used type among Indonesia companies in 2012 to disclose their CSR activity and there is a difference of disclosure in forms between type of industry (sensitive and non-sensitive industry).

Keywords: disclosure type, industry type, CSR, GRI 3.1