

ABSTRACT

The purpose of this research is to find out the difference of corporate social responsibility disclosure between State-Owned Enterprises and Private Companies in Indonesia. Corporate social responsibility was measured using a checklist method based on the 78 items adopted corporate social responsibility disclosure of research Sembiring (2005).

The population of this research are all of State-Owned Enterprises and Private Companies in Indonesia in the year of 2011. Sample selection technique used in this study is simple random sampling, and predetermined number of samples is 60 companies, consisting of 30 State-Owned Enterprises and 30 private companies. Data were tested using independent sample t-test to determines the average difference of the two groups of samples studied.

The result of this study indicate that the level of corporate social responsibility disclosure in State-Owned Enterprises are significantly different wih privae companies.

Keywords: corporate social responsibility (CSR), disclosure, State-Owned Enterprises, and Private Companies.