

# The Corporate Social Responsibility Disclosure Types and Practices of Indonesia Companies (Study of Top 100 Listed Companies on Indonesia Stock Exchange)

## ABSTRACT

This study aims to analyze the extent of corporate social responsibility (CSR) disclosure of Indonesia companies by the types of disclosure (monetary, quantitative, and narrative) and to find whether any difference exist in the extent of CSR disclosure by types between the sensitive and non-sensitive industries or not. To measure the extent of CSR disclosure, this study used GRI Index 3.1. The object of this research is top 100 companies in Indonesia that listed on Indonesia Stock Exchange based on the market capitalization. This study is a descriptive-quantitative research that uses secondary data obtained from annual report and sustainability report released by companies. Data collection method is documentation method.

Based on the research, it can be conclude that the narrative type of disclosure is the highest and it becomes the most used disclosure type among Indonesia companies in 2014 to disclose their CSR activity and there is a significant differences of disclosure types between each type of industry (sensitive and non-sensitive industry).

Keywords: Sustainability Report, Global Reporting Initiatives (GRI), Corporate Social Responsibility (CSR), CSR disclosure

