

## **ABSTRACT**

### **DETERMINAN CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE**

**By**

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*This study aimed to examine the effect of foreign ownership and company age on Corporate Social Responsibility (CSR) Disclosure. This study used Corporate Social Responsibility Index (CSRI) as a measure of CSR Disclosure, based on indicator from GRI-G4 Oil and Gas Sector Guidelines. The samples of this study are 8 Oil and Gas Firms listed in Indonesian Stock Exchange (IDX) at 2008-2013 and took samples using purposive sampling technique.*

*Technique Analysis used in this study are descriptive statistic analysis, classic assumption test and simple regression anylisis with SPSS.*

*Test Results show that both foreign ownership and company age have significant effect on CSR Disclosure. This indicate that both independent variable foreign ownership and company age have concern with CSR Disclosure to make investment decision.*

***Keywords: corporate social responsibility disclosure, foreign ownership, company age.***