Abstract

**Objectives** This study will be conducted since the existing Corporate Social Responsibility research mostly deal with more natural externalities caused by the companies’ activities. Cigarette companies have more bad effects to people’s health than to natural destruction. On the other hand, most sport events or championships, and educational sponsorships are sponsored by cigarette. Therefore, it would be interesting to evaluate Corporate Social Responsibility in this industry. This research intended to investigate the Corporate Social Responsibility disclosure of all the cigarette companies listed in the Jakarta Stock Exchange, and as well as why and how the Corporate Social Responsibilities are being disclosed.

**Method** This study will be based on a qualitative content analysis of the CSR of the cigarette companies listed in the Jakarta Stock Exchange. The data will be collected from Jakarta Stock Exchange for all the listed cigarette companies for the last six years. In order to confirm the data, interviews or correspondent with companies’ management are held.

**Results and Conclusions** In summary, the study reveals that all the listed cigarette companies in Indonesia do and disclose CSR activities. All the CSR activities are done voluntarily and it ranges from society, economic and environment. All the companies considered CSR activities as a long term investment. Factors which have motivated companies to do CSR are to meet society interest in order to attain legitimacy, sustainability and corporate image. In addition, all of those companies receive benefits by doing CSR activities; getting support from societies, government and gain corporate image. In addition, the analysis also finds out that all the CSR activities are being disclosed in each company’s annual report.

**Key words** Corporate Social Responsibility, Cigarette Companies, legitimate, CSR activities.