

ABSTRACT

The purpose of this study is to examine the influence of corporate governance factors to corporate social responsibility disclosure (CSR Disclosure) in annual reports of manufacturing companies that listed on the Indonesia Stock Exchange in the year 2014-2015. Factors of corporate governance used in this study is managerial ownership, public ownership, foreign ownership, independency board of commissioners, and total of audit committee.

The population of this study are all manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the year 2014-2015. Total sample are 182 annual reports of manufacturing companies as determined by purposive sampling method. This research analyzes CSR disclosure in annual reports by the method of content analysis. Data analysis was performed with the classical assumption and hypothesis testing of regression method.

The results of this study indicate that public ownership, independency board of commissioners, and total of audit committee did not have significant influence to the CSR disclosure. Managerial ownership and foreign ownership have significant influence to CSR disclosure.

Keywords: Corporate Social Responsibility (CSR), corporate governance factors, managerial ownership, public ownership, foreign ownership, independency board of commissioners, and total of audit committee.