

ABSTRACT

The purpose of this study is to determine the influence of corporate governance mechanism towards the volume of strategic information disclosed on corporate website. The variables broken down into meeting frequency of The Board of Commissioner, the size of Board of Commissioner, Independent Board of Commissioner's composition and Blockholder's ownership. The Agency Theory, Signaling Theory, and Proprietary Cost Theory are used to explain the relation among those variables. This study is a replica of the prior research that has been done by Sanchez et al., (2011) with the constriction of research's samples.

The research uses a secondary data of 36 websites and annual reports of manufacturing companies listed in BEI for 2010. The statistic method used to examine the hypothesis is Linear Regression with SPSS 17.0.

The results indicate that the meeting frequency of Board of Commissioner has a positive and significant influence to the volume of strategic information disclosed on corporate website. While the size of Board of Commissioner, Independent Board of Commissioner's composition and Blockholder's ownership proven nothing influence to the volume of strategic information disclosed on corporate website.

Keywords: corporate governance mechanism, disclosure, strategic information, corporate website.