

ABSTRACT

This study aims to Analyze the impact of a comprehensive set of corporate governance attributes (board composition, board size, director ownership, blockholder ownership, number of shareholders and number of audit committee) on the corporate governance disclosure in Indonesia. The measurement of corporate governance disclosure is based on published data created from a checklist item by the United Nations.

The samples used were selected by purposive sampling method and taken from list of LQ 45 on Indonesian Stock Exchange. There were 58 companies as samples. Observation period was 2011-2012, so the total number of sample used was 116 samples. Multiple regression was used to analyze the hypothesis.

The result showed that number of shareholders and number of audit committee are positively significant affect corporate governance disclosure and director ownership is negatively significant affect corporate governance. Whereas board composition, board size, blockholder ownership have no effect on the corporate governance disclosure.

Keywords : corporate governance disclosure, board composition, board size, director ownership, blockholder ownership, number of shareholders, number of committee audit