ABSTRACT

This research aims to examine the influence of the characteristics of corporate governance such as independent board of commissionaire, government ownership, managerial ownership, size of committee audit, the number of audit committee meeting, audit committee independence and the amount of audit committee professionals towards corporate social responsibility disclosure.

The population in this research covers all manufacturing companies that are listed in Indonesia Stock Exchange (IDX) during 2012-2013. The determination on the sampling is conducted with purposive sampling method. The samples employed in this research are manufacturing companies that own annual reports during 2012-2013. The total amount of the samples is 232 companies consisted of the companies with variable data comprehensiveness for research need during 2012-2013. The technique of analysis used is multiple linear regeneration.

The analysis result shows that government ownership, size of committee audit, and the number of audit committee meeting give positive and significant influence toward corporate social responsibility disclosure, while independent board of commissionaire, managerial ownership, audit committee interdependence, and the amount of audit committee professionals do not give any significant influence toward corporative social responsibility disclosure.

Keywords: Corporate Governance, Corporate Social Responsibility, independent board of commissionaire, government ownership, managerial ownership, size of committee audit, the number of audit committee meeting, audit committee independence and the amount of audit committee professionals