

ABSTRACT

This study aims to examine the effect of corporate governance and firm characteristics on the extent of corporate social responsibility (CSR) disclosure in Indonesia. These corporate governance and firm characteristics are board size, frequency of board meetings, average age of the board members, presence of women on the board, board composition, commitment to CSR, firm size, leverage, and profitability.

The population in this study consists of all manufacturing companies listed in Indonesia Stock Exchange in 2014. The sampling method is purposive sampling with certain criteria: a company that has published the annual report 2014 and the company must have a complete data regarding the implementation of corporate governance. Total samples of this study are 98 data. After going through the stage of data processing, there are 5 outlier data that should be excluded from samples of observation, so the final samples are 93 data. The analytical technique is conducted by multiple regression method.

The result shows that the variable firm size, profitability, board size, and frequency of board meetings have positively significant effect on corporate social responsibility disclosure. The variable board composition has negatively significant effect on corporate social responsibility disclosure. Variable leverage, average age of the board members, presence of women on the board, and commitment to CSR have no significant effect on corporate social responsibility disclosure.

Keywords: *corporate social responsibility disclosure, firm characteristic, corporate governance, Indonesia*