

ABSTRACT

This study aims to analyze the factors that affect the extensive disclosure of corporate governance to sharia commercial bank in Indonesia. This study is a replication from the study of Salim Darmadi. The difference of this study with previous study is in this study adds the variable of gender diversity and educational background, blockholder ownership, and profitability. Salim Darmadi only explains how the implementation of corporate governance practices in sharia commercial bank without analyzing the factors that affect the extensive disclosure of corporate governance. The independent variables that using in this study are gender diversity from board of commissioner and directors, educational background diversity from board of commissioner and directors, blockholder ownership, and profitability, while the dependent variables are the extensive disclosure of corporate governance. Company size, company age, and public accounting firm are control variable.

The population of this research is the sharia commercial bank in Indonesia among period of year 2008-2012. The gathering for sample uses pooling technique. This study obtains samples from 40 companies using pooling data method. The method of analysis that using to test the effect of independent variables on the dependent variable is the Ordinary Least Square (OLS).

The results of this study find the influence of gender diversity of board of directors and educational background diversity with the extensive disclosure of good corporate governance. As for the variable gender diversity of the board of commissioners, blockholder ownership, and profitability do not have any influence the extensive disclosure of good corporate governance.

Keywords: corporate governance, gender diversity, educational background diversity, blockholder ownership, and profitability.