

ABSTRACT

This study aimed to analyze the influence of firm characteristics on the level of corporate governance disclosure in annual reports of public companies in Indonesia. Factors tested in this study are company size, firm age listing, ownership dispersion, multinational companies, and the size of the board of commissioners.

Collecting data used a purposive sampling method in companies listed in Indonesia Stock Exchange (IDX) during the years 2007 and 2008. A total of 126 firms are used as samples in this study. There are 105 items disclosure to detect the level of corporate governance disclosure.

This study used multiple regression is used to examine the factors that influence the level of corporate governance disclosures. The result showed that the independent variables that significantly affect to corporate governance disclosure are the size of company. However, firm age listing, ownership dispersion, multinational companies, and the size of the board of commissioners did not show significant influence to corporate governance disclosure.

Keywords: Annual Reports, Corporate Governance, Corporate Governance Disclosure