

ABSTRACT

This study aims to examine the relationship between the characteristics of corporate governance (CG) which companies have and level of corporate social responsibility (CSR) disclosure of companies which are listed in Indonesia. The characteristics of CG are Board of Directors, Proportion of Independence Commissioners, Proportion of Independence Commissioners who also Joins the Audit Committee, The Ownership Concentration, Proportion of Shares Ownership by Directors, Proportion of Shares Ownership by Foreigner, and Proportion of Shares Ownership by Government, and also Company's Size and Profitability as control variables.

The population of this study are all the Indonesian companies which are listed in Indonesian Stock Exchange (IDX) 2009. This study uses Purposive Sampling, which sample are taken have to fulfill the criterias that is needed for this study. 58 Indonesian companies are choosen for being the sample. Test of classic assumption is used to analyze the data and multiple linear regression method is used to examine the hypothesis.

The result of this study shows that Proportion of Independence Commissioner, Proportion of Shares Ownership by Directors, Proportion of Shares Ownership by Foreigner, and Proportion of Shares Ownership by Government have the significant effect to Indonesian company's CSR Disclosure.

Keywords : Corporate Social Responsibility Disclosure and The Characteristic of Corporate Governance