

ABSTRACT

The aim of this research is to examine the relationship between certain characteristics of corporate governance on the disclosure of corporate social responsibility on companies listed in Indonesia Stock Exchange. Disclosure of corporate social responsibility by using modified Hackton and Milne research indicators. Review of previous studies show the diversity of results. Therefore, this research attempts to develop a previous study by using the five characteristics of corporate governance as independent variables. They are size of the board of commissioners; independent commissioners, independent audit committees, government ownership, and presence of women the board of commissioners. Company size and profitability is use as a control variable.

This research sample is financial sector in 2010 by using method of purposive sampling. There are 45 company fulfilling criterion as this research sample. The method analysis of this research used multiple regression analysis by using SPSS for Windows 17.0.

The results of this research indicate that the size of the board of commissioners, government ownership, independent audit committee, and company size have a positive and significant relation on the disclosure of corporate social responsibility; but the independent commissioners, the presence of women in the board of commissioners, and profitability does not have a significant relationship. These results of this research generally coincide with the previous research findings on disclosure of corporate social responsibility.

Keywords: Disclosure of Corporate Social Responsibility, Size of The Board of Commissioners, Independent Commissioners, Independent Audit Committees, Government Ownership, Presence of Women in The Board of Commissioners,