

ABSTRACT

This research aims to investigate the CSR (Corporate Social Responsibility) disclosure practice of banks located in Indonesia and explores the effects of Corporate Governance (CG) structure elements on bank CSR voluntary disclosures. The investigated elements of Corporate Governance structure are Board of Commissioner Size, Meeting of Board of Commissioner, Board of Commissioner Independency, Women Commissioners, Audit Committee Independency, Managerial Ownership, Foreign Ownership, Institutional Ownership, and Governmental Ownership with control variables are Bank Size and Profitability.

The population of this research is 31 general banks which are listed in Indonesia Stock Exchange (BEI) in the period 2008-2009. By purposive sampling, the collected sample is 21 banks while the data source is the annual reports in number 42 reports. Data analysis used is content analysis, processed in test of classic assumption while the hypothesis analysis method was done with the multiple linear regression method.

Results show that CSR disclosure done by Indonesian banks is overall in the moderate level with less focus in environmental and energy issues. Corporate Governance structure elements simultaneously affect the CSR disclosure positively, and can define it in 77,5%. While partially, Board of Commissioner Size, Audit Committee Independency and Bank Size significantly affect the extent of CSR disclosure of banks.

Keywords: *Corporate Social Responsibility (CSR), Corporate Governance (CG), Board of Commissioner Size, Audit Committee Independency, Bank Size.*