

## **ABSTRACT**

*The aim of this research is to examines the effects of certain Corporate Governance characteristics on the extent of corporate social responsibility disclosure in sustainability report. Disclosure of sustainability report by using the GRI indicators (Global Reporting Initiatives), which consists of six categories: economic, environmental, labor practices and decent work, human rights, society and product responsibility. The characteristics of Corporate Governance that was applied in this research are size of the Board of Commissioners, number of Board Commisssioner meetings, proportion of independent Commissioners, Audit Committee size, and number of Audit Committee meetings.*

*The population of this research are listed companies in Indonesian Stock Exchange (IDX). The selection of this sample using purposive sampling method, that are companies which publishing sustainability report. Based on purposive sampling method, total sample in this research are 16 companies and using pooled data method there are 35 observations. The analysis tool to test the hypothesis is multiple regression analysis by using SPSS 17.0.*

*Results of this research indicate that Corporate Governance had no significant effect to sustainability disclosure. This research indicates that leverage variable had a negative significant effect to sustainability disclosure.*

*Keywords: Sustainability Report, CSR, Corporate Governance, The Board of Commissioners, Independent Commissioners, Audit Committee, Leverage.*