

## **ABSTRACT**

*The purpose of this research is to analyze the Corporate Governance characteristic factors that influencing the disclosure of Corporate Social Responsibility (CSR) at the manufacturing corporate's Annual Reports in Indonesia. The Corporate Governance characteristics that was applied in this research are Board of Commisioner Size, Board of Commisioner Independence, Audit Committee Independence, Concentrated Ownership, Managerial Ownership, Foreign Ownership, and Government Ownership. This research is a replication of prior research by Said et al. However, the difference is located at the variable used. The research does not use Duality as variable.*

*The population on this research were all manufacturing firm's listed in Indonesian Stock Exchanges (IDX) 2010. Total sample in this research were 122 firm's that selected with purposive sampling. This research used Content Analysis method to analyze firm's Annual Report. Data analyzed with test of classic assumption and examination of hypothesis with multiple linear regression method.*

*Result of this research indicated that Board of Commisioner Size, Managerial Ownership, Foreign Ownership, and Government Ownership had a significant effect to CSR disclosure in Indonesia.*

*Keywords: Corporate sosial responsibility (CSR), Characteristic of Corporate Governance, Board of Commisioner, Audit Committee, Ownership Structure.*