

ABSTRACT

This research aims to analyze the Corporate Governance characteristics to the Corporate Social Responsibility Disclosure in Indonesian public listed non financial companies. The Corporate Governance characteristics which are examined are Board of Commissioner size, Board of Commissioner Independence, Audit Committee Independence, Managerial Ownership, Institutional Ownership, Foreign Ownership, Concentrated Ownership, and firm size as control variable. The extent of CSR Disclosure based on Key Success for Social Performance from Nor Hadi.

The population in this research are non financial companies in Indonesian Stock Exchange 2009. Total sample which are examined are 123 companies that selected with judgment sampling methode. Collective data with content analysis and then analyzed with multiple linear regression method.

Result of this research indicates that board of commissioner size, institutional ownership, foreign ownership, and firm size had significant effect to corporate social disclosure in Indonesia. While other variabel do not have significant effect to corporate social responsibility disclosure in Indonesia.

Keywords: *Corporate Social Responsibility (CSR), Board of Commissioner, Audit Committee, Ownership Structure.*