ABSTRACT

This research aims to examine the influence of the characteristics of corporate governance such as size of board of commisionaire, government ownership, managerial ownership, foreign ownership, size of committee audit, the number of audit committee meeting, towards corporate social responsibility disclosure.

The population in this research covers all manufacturing companies that are listed in Indonesia Stock Exchange (IDX) during 2014. The determination on the sampling is conducted with purposive sampling method. The samples employed in this research are manufacturing companies that own annual reports during 2014. The total amount of the samples is 96 companies consisted of the companies with variable data comprehensiveness for research need. The technique of analysis used is multiple linear regeneration.

The analysis result shows that size of board of commisionaire and government ownership give positive and significant influence toward corporate social responsibility disclosure, while managerial ownership, foreign ownership, size of commitee audit, and the number of audit committee meeting do not give any significant influence toward corporative social responsibility disclosure.

Keywords: Corporate Governance, Corporate Social Responsibility Disclosure, size of board of commisionaire, government ownership, managerial ownership, foreign ownership, size of committee audit, the number of audit committee meeting.