ABSTRACT

This study aims to analyze and provide empirical evidance of the influence of index corporate governance, ownership structure, commissioners to the extensive voluntary disclosure in annual report. Hypothesis are (1) that there are positive and influence from the index of corporate governance to voluntary disclosure, (2) that there are positive and influence from the ownership stucture to voluntary disclosure, (3) that there are positive and influence from the commissioners to voluntary disclosure.

This studies use 50 companies registered in BEI 2003-2007, with the criteria publish financial statements as of 31 december in a consistent and complete from the year 2003-2007. Samples obtained by purposive sampling. Data were analyzed with multiple regression.

The result of this study are (1) there is a positive and significant influence of the broad index corporate governance against information in annual report, (2) there is a positive and not significant influence ownership structure against information in annual report, (3) there is a positive and significant of commissioners influence against information in annual report.

Keyword: Corporate Governance, ownership structure, commissioners, voluntary information disclosure.