

ABSTRACT

The aim of this research is to prove the relationship between certain characteristics of corporate governance on the disclosure of corporate social responsibility on companies listed in Indonesia Stock Exchange. Disclosure of corporate social responsibility 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. Review of previous studies show the diversity of results. Therefore, this research attempts to develop a previous study by using the six characteristics of corporate governance as independent variables. They are size of the board of commissioners, independent commissioners, proportion of women the board of commissioners, audit committee size, independent audit committees, and institutional ownership.

The population of this research is a high profile companies listed (go public) at the Indonesian Stock Exchange. The selection of this sample using purposive sampling method. Based on purposive sampling method, sample size of this research is 79 companies. Analysis tool to test the hypothesis that multiple regression analysis by using SPSS for Windows 13.0.

The results of this research indicate that only the size of the audit committee have a positive and significant effect on the disclosure of corporate social responsibility; but the size of the board of commissioners, independent commissioners, the proportion of women in the board of commissioners, independent audit committee, and institutional ownership does not have a significant influence. These results of this research generally coincide with the previous research findings on disclosure of corporate social responsibility.

Keywords: Disclosure of Corporate Social Responsibility, Size of The Board of Commissioners, Independent Commissioners, Proportion of Women in The Board of Commissioners, Audit Committee Size, Independent Audit Committees, Institutional Ownership