

ABSTRACT

This study aims to examine the influence of corporate governance structures consisting of: Board of Commissioner Independence, Audit Committee Independence, Managerial Ownership, Foreign Ownership, and Public Ownership on the Corporate Social Responsibility Disclosure.

The population of this research are listed companies in Indonesian Stock Exchange (IDX). The selection of this sample using purposive sampling method, that are companies which publishing sustainability report and annual report during 2009 through 2011. Multiple regression analysis was conducted using SPSS version 16.00 for windows.

Result of this research indicates that managerial ownership and public ownership, significant effect on corporate social disclosure in sustainability report. While other variables do not have significant effect on corporate social responsibility disclosure in sustainability report.

Keywords: Corporate Social Responsibility, Structure of Corporate Governance, Board of Commissioner, Audit Committee, Ownership Structure, Sustainability Report