

ABSTRACT

The purpose of this study is to analyze and obtain empirical evidence about the effect of domestic ownership, foreign ownership, commissioners board size, independent commissioners and company size on the transparency of corporate governance.

The population in this study is manufacturing companies listed on the Indonesia Stock Exchange for the period 2015-2017. Sampling in this study using purposive sampling method. After going through a series of adjustments to the criteria of the sampling technique, 86 companies were obtained, and the number of samples over three years was 258.

The results of this study indicate that domestic ownership, foreign ownership, board size and company size have a positive effect on governance transparency, which means that the greater domestic ownership, foreignownership, board size and size of the company hence higher and tighter the supervision. So, it can increase transparency of corporate governance. Furthermore, the independent commissioner did not affect the transparency of corporate governance.

Keywords : *Transparency of corporate governance, domestic ownership, foreign ownership, commissioners board size, independent commissioners, company size*