ABSTRACT

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Keywords : Proportion of Independent commissioner, Board size, the Presence of Female Director, the Presence of Foreigner Director, Size of Committee Audit, Managerial Ownership, Institutional Ownership, CSR Disclosure Index.

This study aims to investigate the influence of the characteristics of Good Corporate Governance (GCG) against CSR disclosure index. The indicators of Good Corporate Governance are the proportion of independent directors, board size, the presence of female director, the presence of foreigner director, the size of the audit committee, management ownership and institutional ownership. Whilst CSR disclosure index is measured by seven categories: environment, energy, employee health and safety, miscellaneous related to emlpoyee, product and community involvement.

The type of data using secondary data from annual reports obtained through IDX and the company's official website. Thirty one (31) final samples of food, beverage and chemical industry base listed in IDX from 2010-2011 are selecting using purposive random sampling method. The analytical method is using a multiple regression with SPSS 16.00 software.

The hypothesis testing shows that proportion of independent commissioners has a positive non significant effect on CSR disclosure index. Board size has a positive significant effect on CSR disclosure index. Whilst the existence of female director, the presence of foreigner director, size of audit committee, managerial ownership and institutional ownership has a negative non significant effect on CSR disclosure index.