Abstract

This study aimed to examine the effect of good corporate governance and characteristic on corporate social responsibility disclosure of listed companies in Indonesia stock exchange. This study uses variable board size, audit committee, profitability, leverage, liquidity, and size of company.

The research is based on the 409 companies listed on the IDX between 2012 to 2016, samples were taken by purposive sampling method. The data used in this study was the annual report of listed companies on IDX. And afterward there will be using regression of panel data to do this research.

The result had indicated that variables of board size and size of company have significant impact on corporate social responsibility disclosure. On the other hand the audit committee, profitability, leverage, and liquidity have no significant impact on corporate social responsibility disclosure.

Keywords: corporate governance, firm characteristic, corporate social responsibility disclosure.