

ABSTRACT

Corporate Social Responsibility is a social activity conducted by the company to contribute to the company surroundings, or to the public. The company is expected to be able to hold social responsibility as the manifestation of the company transparency, accountability, and responsibility to the investors and stakeholders. The existence of conceptual framework of social responsibility report that can be used is Global Reporting Initiative (GRI) in sustainability report form. However, there are not a small amount of the companies that haven't claim to social responsibility activity in corporate sustainability report.

This the purpose of this research is to acquire empirical evidence regarding to the effect of the size of the board of commissioners, the proportion of independent board of commissioners and the size of the audit committee on disclosure Corporate Social Responsibility. The object of research used is a state-owned company listed on the Indonesia Stock Exchange (IDX) Period Year 2013-2016.

Methods of data collection is done by documentation of data sourced from the sustainability report and published annual report through Indonesia Stock Exchange. Based on the sample collection using purposive sampling, the number of samples from this study are 8 companies from SOEs listed in Indonesia Stock Exchange (IDX) Period Year 2013-2016.

Based on the results of testing using Eviews software version 9, simultaneously independent variables consisting of the size of the board of commissioners, the proportion of independent board of commissioners and the size of the audit committee has a significant influence on the disclosure Corporate Social Responsibility. Partial tests show that the size of the board of commissioners and the size of the audit committee have significant influence, while the proportion of independent board of commissioners has no influence on the disclosure of Corporate Social Responsibility.

Keyword : Size of Board of Commissioners, Proportion of Independent Board of Commissioners, Committee Size Audit, Disclosure of Corporate Social Responsibility.