ABSTRACT

Corporate Social Responsibility (CSR) is a responsibility of company for all negative impacts that may happen or already happened caused by the company. Good Corporate Governance (GCG) is a concept to regulate business control process that going continuously. CSR and GCG are two phenomenon which is related each other.

This study aims to determine the impact of institutional ownership, size of commissioners, and audit committee on corporate social responsibility disclosure to manufacture sector listed on Indonesia Stock Exchange (IDX) 2011-2016 simultaneously and partially.

The analytical method are using testing of descriptive statistics and panel data regression analysis which is using E-views 8. Descriptive statistics is use to studies conducted to provide an overview about information of the object of the research. Panel data regression is a combination of time series data and cross section.

The result of this research showed that size of commissioners gives positive impact significantly on corporate social responsibility disclosure. While institutional ownership and audit committee have no influence on corporate social responsibility disclosure.

Based on this study result, manufacture companies should give an attention about the size of commissioners so that the company can maximize its corporate social responsibility disclosure on annual report.

Keywords: *Corporate Social Responsibility Disclosure; Institutional Ownership; Size of Commissioners; Audit Committee.*