

Abstract

**THE EFFECTS OF GOOD CORPORATE GOVERNANCE, FIRM'S AGE,
AND FIRM'S SIZE TOWARDS TRIPLE BOTTOM LINE DISCLOSURES**

By

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This research aims to examine the effects of good corporate governance, firm's age, and firm's size towards the triple bottom line disclosures contained in firm's annual report. Triple bottom line disclosure is a disclosure that is based on three aspects; profit, people, and planet. There are four variables used as indicator of good corporate governance, board of commissioner independence, institutional ownership, foreign ownership and audit quality.

Sample of this research is manufacturing companies in food and beverages industry listed on Indonesia Stock Exchange in 2011 – 2013. Totally, 11 companies have been chosen by using purposive sampling method and moreover examined with multiple regression analysis.

The results indicate that board of commissioner independence, audit quality, and firm's size have significant effects towards triple bottom line disclosures. Besides that, institutional ownership, foreign ownership, and firm's age do not have significant effect to triple bottom line disclosure.

Keywords: *good corporate governance, board of commissioner independence, foreign ownership, institutional ownership, audit quality, firm's age, firm's size, triple bottom line*