

## **ABSTRACT**

### **FACTORS THAT INFLUENCE THE LEVEL OF CORPORATE GOVERNANCE DISCLOSURE IN ANNUAL REPORT OF BANKING LISTED IN INDONESIA STOCK EXCHANGE**

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This study is done to know on the level of corporate governance disclosure in annual report of banking listed in Indonesia Stock Exchange 2009-2011 periods. Factors tested in this study are company size, the size of the board of commissioners, firm age listing, profitability and liquidity.

Collecting data used a purposive sampling method in companies listed in Indonesia Stock Exchange (IDX) during the years 2009 until 2011. A total of 81 firms are used as samples in this study. There are 103 items disclosure to detect the level of corporate governance disclosure.

This study used multiple regression is used to examine the factors that influence the level of corporate governance disclosures. The result showed that the independent variables that significantly affect to corporate governance disclosure are the size of company and the size of the board of commissioners. However, firm age listing, profitability and liquidity did not show significant influence to corporate governance disclosure.

**Keywords:** Corporate Governance, Corporate Governance Disclosure, Annual Reports