

ABSTRACT

This research aimed to investigate the influence of Good Corporate Governance (GCG) elements on Corporate Social Responsibility (CSR) reporting on Indonesia's banks. The Good Corporate Governance (GCG) elements that was applied in this research are Board of Commissioner size, proportion of Independent Commissioner, Number of Commissioner meetings, Audit Committee size, Audit Committee independence, Number of Audit Committee meetings, Firm's size, Profitability, and Leverage ratio.

Collecting data using a purposive sampling method for banks listed in Indonesian Banking Directory 2008. A total of 37 banks used as a sample. The method of analysis of this research used multiple regression.

The results of this research indicate that the variables that affect Corporate Social Responsibility (CSR) reporting of Indonesia's banks are Board of Commissioner size, Number of Commissioner meetings, Audit Committee independence, Profitability, and Leverage ratio.

Keywords: *Good Corporate Governance, Corporate Social Responsibility, Board of Commissioner, dan Audit Committee.*

