**INTISARI**

Penelitian ini bertujuan untuk mempelajari pengaruh variabel independen *corporate governance* terhadap luas *voluntary disclosure* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014*. Corporate governance* direpresentasikan oleh kepemilikan manajerial, kepemilikan institusional, tipe struktur kepemilikan, ukuran dewan komisaris, dan ukuran komite audit.

Pengukuran luas *voluntary disclosure* dalam penelitian ini menggunakan teknik *scoring* sesuai penelitian Wulandari (2015) dengan menyesuaikan item-item tersebut dengan Surat Edaran Ketua BAPEPAM No. SE-02/PM/2002 dan Peraturan Bapepam No : KEP-347/BL/2012. Sampel yang digunakan dalam penelitian ini berjumlah 98 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014. Sampel tersebut dipilih dengan menggunakan teknik *purposive sampling*.

Sesuai dengan tujuan penelitian, hasil pengujian regresi berganda menunjukkan bahwa *corporate governance* mempengaruhi luas *voluntary disclosure*. Variabel independen *(corporate governance)* yang mempengaruhi luas *voluntary disclosure* yaitu ukuran dewan komisaris. Peran penting dalam melaksanakan *corporate governance* berada pada dewan komisaris yang berfungsi sebagai pengawas aktifitas dan kinerja perusahaan serta sebagai penasihat direksi dalam memastikan bahwa perusahaan melaksanakan *corporate governance* yang baik, termasuk *voluntary disclosure* (Komite Nasional Kebijakan Governance, 2006)*.* Variabel lain yaitu kepemilikan manajerial, kepemilikan institusional, tipe kepemilikan dan ukuran komite audit tidak berpengaruh terhadap luas *voluntary disclosure.*

Kata kunci: *corporate governance,* kepemilikan manajerial, kepemilikan institusional, tipe kepemilikan, ukuran dewan komisaris, ukuran komite audit, dan *voluntary disclosure.*

**ABSTRACT**

*This research examines the influence of independent variables of corporate governance on voluntary disclosure of the listed manufacturing companies in Indonesian Stock Exchange at periode 2014. Corporate governance are identified as managerial ownership, institutional ownership, ownership type, board size and audit comitte size.*

*The extent of voluntary disclosure is measured using with the items identified on Achmad (2007) that is adjusted with* Surat Edaran Ketua BAPEPAM No. SE-02/PM/2002 *and* Peraturan Bapepam No : KEP-347/BL/2012*, and it is scored with disclosure score by* Wulandari(2015*). Secondary data is used in this research. Under purposive sampling, 98 annual reports of manufacturing companies in Indonesian Stock Exchange in 2014 are selected.*

*In accordance with the purpose of the study, the result of multiple regression shows that corporate governance affects the extent of voluntary disclosure through the variable board size. Important role in implementing corporate governance is at the board of commissioners who serve as supervisors of activities and performance of firms as well as advisory directors in ensuring that companies implement good corporate governance, including voluntary disclosure* (Komite Nasional Kebijakan Governance, 2006)*. Another variable is managerial ownership, institusional ownership, ownership type, and audit comitte size are not significant to extent of voluntary disclosure.*

*Key words: corporate governance, managerial ownership, institusional ownership, ownership type, board size, audit comitte size, and voluntary disclosure.*