

## **ABSTRACT**

*The objective of this research is to analyse the effect of corporate governance mechanism of voluntary disclosure in the annual report. Corporate governance is proxied with the proportion of independent board of commissioners, the proportion of boards of commissioners with accounting or business skills, number of board meetings, the proportion of independent audit committees and the number of audit committee meetings. The population in this study is a manufacturing company listed in the Indonesia Stock Exchange for 2013-2015. The sample are chosen by purposive sampling method. There are 58 companies that obtain the research criteria. Data analysis in this study uses SPSS software version 23. The method of analysis in this study is multiple linier regression analysis. The results of this study show that: (1) the proportion of independent board of commissioners and the number of board meetings have a significant positive effect on voluntary disclosure. (2) the proportion of boards of commissioners possessing accounting or business skills, the proportion of independent audit committees and the number of audit committee meetings has no significant effect on voluntary disclosure.*

*Keywords: corporate governance mechanism, voluntary disclosure*