

## **ABSTRACT**

*This research aims to test empirically factors which affect the level of good corporate governance disclosure in annual report of Islamic Banking in Indonesia. The factors examined in this study are firm size, firm age, size of commissioner board and size of shariah supervisory board.*

*Population of this research are Islamic Commercial Bank listed in Bank Indonesia during the years 2010-2012. There are 80 disclosure items to detect the level of good corporate governance disclosure.*

*This research uses multiple regression analysis to examine the factors which affect the level of good corporate governance disclosure. The results indicate that the independent variables that significantly affect the level of good corporate governance disclosure is firm age. However, firm size, size of commissioner board and size of shariah supervisory board did not show significant influence to good corporate governance disclosure.*

**Key Word : Annual Report, Good Corporate Governance, Good Corporate Governance Disclosure**