

ABSTRACT

The company's operating activities carried out by the company will have an impact on the surrounding environment. Beside damaging the environment, the surrounding environment was also affected by the company's negligence. This shows that corporate social responsibility disclosure is very important for the company's stakeholders.

The purpose of this study is to analyze what factors can effect the company on corporate social responsibility disclosure. This study intends to determine the effect of independent variables both of simultaneously and partially. In this study, the independent variables were board size, ownership diffusion, gender diversity, and media exposure.

The population in this study is index of SRI-KEHATI's company that listed on the Indonesia Stock Exchange during 2013-2017. The total sample obtained using purposive sampling technique is as many as 50 samples, consisting of 10 companies for 5 years. The method of data analysis use panel data regression analysis and using Eviews 9.0 by conducting several stages of testing.

The results showed that board size, ownership diffusion, gender diversity, and media exposure had an effect simultaneously on corporate social responsibility disclosure. Partially, the board size variable affects the corporate social responsibility disclosure and produces a negative direction. Meanwhile, the ownership diffusion, gender diversity, and media exposure have no effect on corporate social responsibility disclosure and result in a negative direction.

Based on the results of the study, the author suggest to the next researcher to analyze the factors that can influence corporate social responsibility disclosure. Remembering, the board size affects the corporate social responsibility disclosure. With the board size the author recommends the company to increase its corporate social responsibility activities and its disclosure so that the company's image can be better, especially the index of SRI-KEHATI's company that listed on Indonesia Stock Exchange.

Keywords: Board Size, Corporate Social Responsibility Disclosure (CSR), Gender Diversity, Media Exposure, Ownership Diffusion