ABSTRACT

Companies and the environment are inseparable, the existence of companies that coexist with the environment forces them to provide things that benefit the environment in order to achieve harmony and balance. Providing benefits to the environment is one form of corporate responsibility. This responsibility is reflected in the disclosure of corporate social responsibility. This shows that corporate social responsibility disclosure is very important for the company.

The purpose of the study was to find out and analyze the influence of public ownership as measured percentage of the number of public shares, nationality board of commissioners measured using dummy and ISO 14001 certification with dummy variables to corporate social responsibility disclosure using GRI standards. The population in this study is a manufacturing mining company listed on the Indonesia Stock Exchange (IDX) for the period 2020. The sample selection in this study used purposive sampling techniques. The sample in this study amounted to 139 obeservasi data. The data analysis methods in this study are descriptive statistical analysis and multiple regressions using Eviews 11 software.

The results of these tests show that public ownership, nationality of the board of commissioners and ISO 14001 certification have a simultaneous effect on corporate social responsibility disclosure.Partially, public ownership and nationality of the board of commissioners have no effect on corporate social responsibility disclosure, while ISO 14001 certification has a significant effect on corporate social responsibility disclosure.

Keywords: Corporate Social Responsibility Disclosure, Public Ownership, Diversity Nationality Board of Commissioners, ISO 14001 Certification