ABSTRACT

Corporate social responsibility is a form of corporate responsibility to shareholders by paying attention to social and environmental aspects in the vicinity where the company's operational activities are carried out. Risk minimization is an effort made by the company in minimizing the risks that will occur in the company's operational activities. Gender diversity is the proportion of women on the company's board of directors. Environmental certification is part of the company's management system that is used to develop and implement policies regarding the environment and also as a guide for companies in managing their environmental aspects.

This study aims to determine the effect of risk minimization, gender diversity, and environmental certification on corporate social responsibility disclosure simultaneously or partially. The population in this study were primary industrial companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021. The sample selection used the purposive sampling method. The samples obtained were 15 companies with 45 observations. The analysis used in this study is descriptive analysis and panel data regression analysis using Eviews 12.

The results of this study indicate that risk minimization, gender diversity, and environmental certification have a simultaneous effect on corporate social responsibility. Partially, risk minimization has a positive effect on corporate social responsibility. Meanwhile, gender diversity and environmental certification have no effect on corporate social responsibility.

Keywords: Corporate Social Rensponsibility, Gender Diversity, Environmental Certification, Risk Minimization.