

ABSTRACT

Disclosure of corporate social responsibility is important for companies because it is regulated in the law that every company has social and environmental responsibility. Disclosure of corporate social responsibility to manufacturing companies in Indonesia is also still relatively low. In practice, the implementation of the rules regarding corporate social responsibility disclosure has not been as smooth and good as it is carried out in Indonesia because there is still a lot of data on companies that are recorded as disclosing corporate social responsibility below 50%. There are several factors that can affect the disclosure of corporate social responsibility, namely political visibility, board of commissioners education, and the citizenship of the board of commissioners.

This study aims to analyze the simultaneous and partial influence of analyzing political visibility, board of commissioners education, and the citizenship of the board of commissioners on the disclosure of corporate social responsibility in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018 -2020. The method in this study uses quantitative methods and the data collection method uses purposive sampling techniques. This study had 108 observational data obtained from 36 companies. The analysis method used in this study was panel data regression analysis using Eviews 12 software.

The results showed that political visibility, board of commissioner education, and board of commissioners citizenship had a simultaneous effect on the disclosure of corporate social responsibility. In part, citizenship negatively affects corporate social responsibility disclosure, while political visibility and board of commissioners education have no effect on corporate social responsibility disclosure.

Based on the results of the research obtained, this research is suggested to be a good reference and can be re-examined using other free variables that explain the disclosure of corporate social responsibility and re-examined using different indicators. For companies, it is recommended that they can pay attention to compliance in expressing corporate social responsibility, and companies are expected to realize that corporate social responsibility disclosure is a company obligation that must be fulfilled and for company management to be able to carry out their duties and responsibilities in accordance with applicable policies.

Keywords: *Citizenship of the Board of Commissioners, Education of the Board of Commissioners, and Pengungkapan Corporate Social Responsibility, Political Visibility*