

ABSTRACT

Corporate social responsibility in Indonesia is still not perfect, as evidenced by the many cases of manufacturing companies that have a negative impact on the community around the company. Corporate social responsibility disclosure is the ongoing commitment of the business community to act ethically and contribute to the economic development of local communities or society as a whole. Disclosure of CSR in Indonesia plays an important role for companies because they have to be socially and environmentally responsible which were previously regulated by law. There are several factors that can affect corporate social responsibilities, including gender composition, market capitalization, and characteristics of the audit committee.

This study aims to analyze gender composition, market capitalization, audit committee characteristics, and corporate social responsibilities. In addition, this study also aims to analyze the simultaneous and partial effect of gender composition, market capitalization, and characteristics of the audit committee on corporate social responsibility for manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

The method used in this research is quantitative method and the sampling technique used is non-probability sampling with purposive sampling method. This study has 156 observational data obtained from 39 companies. The type of data used is secondary data using an annual report. The analytical method used in this study is panel data regression analysis using Eviews 10 software.

The results show that gender composition, market capitalization, and characteristics of the audit committee have a simultaneous effect on corporate social responsibilities. Partially, market capitalization has a positive effect on the disclosure of corporate social responsibility, while the gender composition and characteristics of the audit committee have no effect on the disclosure of corporate social responsibility.

Based on the research results obtained, it is suggested that this research can be used as reference material and literature development material that can be re-examined for further researchers by using other independent variables that explain the disclosure of corporate social responsibility and use different indicators and can also add a research period in order to get better results. more accurate. It is recommended for companies to increase CSR activities in their operating areas.

Keywords: *Market Capitalization, Characteristics of the Audit Committee, Gender Composition, Disclosure of Corporate Social Responsibility.*