

ABSTRACT

The company's business has an effect on external parties, so it is expected that the companies are not only focused on profit, but the companies must also pay attention to social and environmental aspects by implementing corporate social responsibility (CSR) activities. However, in reality the disclosure of corporate social responsibility is still relatively low and has not been fully disclosed. In the raw goods sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021 only disclose part of the GRI Standards. There are several factors that influence corporate social responsibility disclosure, which are gender diversity, risk minimization, media exposure and profitability.

This study aims to analyze gender diversity, risk minimization and media exposure with profitability control variables on corporate social responsibility disclosure. In addition, this study aims to simultaneously and partially analyze the effect of gender diversity, risk minimization and media exposure with profitability control variables on corporate social responsibility disclosure in basic material sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021. The method of determining the sample using non-probability sampling and obtained 10 companies with an observation period of four years so that 40 sample units were obtained. The data analysis technique uses panel data regression analysis using EvIEWS 12 software.

The results of this study indicate that gender diversity, risk minimization and media exposure with profitability control variables simultaneously affect corporate social responsibility disclosure. Partially, risk minimization and media exposure with profitability control variables have a positive effect on corporate social responsibility disclosure. Meanwhile, gender diversity has no effect on corporate social responsibility disclosure.

Based on the results of this study, it is recommended that the next researcher conduct further research using other independent variables or indicators that explain the disclosure of corporate social responsibility. For companies, it is expected to further optimize the disclosure of corporate social responsibility which is the company's obligation in carrying out its responsibilities in accordance with applicable regulations.

Keywords: *Gender Diversity, Risk Minimization, Media Exposure, Profitability, Disclosure of Corporate Social Responsibility.*