

ABSTRACT

Corporate social responsibility (CSR) activities can be said to be still relatively low when compared to other countries. In practice, the rules for implementing CSR are not perfect, there are still many companies in Indonesia that do not implement CSR programs properly and are detrimental to society. There are several factors that can influence CSR disclosure, namely the board of commissioners for gender, the board of commissioners for education, the board of commissioners for citizenship, company size and the audit committee.

This study aims to determine the partial and simultaneous influence of the board of commissioners on gender, the education board of commissioners, the board of commissioners on citizenship, company size, audit committee and CSR disclosure on the Kompas 100 index companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The method in this study used quantitative methods and the data collection method used purposive sampling techniques. This study has 76 observational data obtained from 19 companies. The analytical method used in this study is panel data regression analysis using Eviews 12 software.

The results showed that the gender of the board of commissioners had a negative effect on CSR disclosure and the audit committee had a positive effect on CSR disclosure, while the board of commissioners' education, nationality of the board of commissioners and company size had no effect on CSR disclosure. The novelty in this study is found in the CSR disclosure indicator using the GRI Standards.

Keywords: gender of the board of commissioners, education of the board of commissioners, citizenship of the board of commissioners, company size, audit committee, and CSR disclosure.