

ABSTRACT

Corporate Social Responsibility (CSR) is a form of concern for the social environment as a result of the company's business activities. Companies are not only required to seek maximum profits, but also to contribute directly to society and the environment. Companies must be more concerned about community rights and responsive to social and environmental issues.

This study aims to determine the effect of the independent board of commissioners, gender diversity and educational diversity on CSR disclosures made by companies in the non-financial LQ45 index listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period.

The population in this study are companies in the LQ45 Non-Financial index listed on the Indonesia Stock Exchange (IDX). Sample selection using purposive sampling, a total sample of 54 companies during the period 2019 to 2021. This research uses quantitative methods. The analysis technique uses a panel data regression model. The software used in this research is E-Views 12.

The results showed that gender diversity affects CSR disclosure. While the independent board of commissioners and educational diversity have no effect on CSR disclosure. The presence of women brings a new perspective to CSR related to gender equality, human rights, the environment, and community welfare. This helps companies to identify and address issues that may have been overlooked previously.

Based on the results of the research that has been conducted, researchers suggest examining other variables that can affect CSR disclosure. Future researchers are advised to consider corporate culture that supports the existence of independent commissioners and the suitability of the educational background of individuals in the Board Members with certain fields of work can provide a strong basis for providing a positive influence on CSR disclosure. A longer research period, can add to the observations made in the study..

Keywords : corporate social responsibility disclosure, independent board of commissioners, gender diversity, educational diversity.