

ABSTRACT

Environmental considerations hold significance for companies when undertaking operational activities due to their potential impact on the environment. Consequently, companies are required to engage in corporate social responsibility disclosure to provide information to stakeholders and showcase their commitment to social and environmental responsibility. This study aims to investigate the influence of green accounting, firm size, and board size on corporate social responsibility disclosure.

The variables examined in this study encompass green accounting, firm size, and board size, serving as independent factors, while corporate social responsibility disclosure is the dependent variable. The researcher posits that these independent variables may exert simultaneous or partial influence on corporate social responsibility disclosure.

The study utilizes both descriptive and verificative research methods. The target population for this research consists of primary consumer sector companies that are listed on the Indonesia Stock Exchange during the period of 2021-2022, amounting to a total of 120 companies. The sampling technique employed is purposive sampling, which yielded a sample size of 45 companies. The data analysis process involves panel data regression conducted using the Eviews software. Secondary data, specifically annual reports and sustainability reports, serve as the primary source of information for the study.

The findings of the study indicate that green accounting, firm size, and board size collectively influence corporate social responsibility disclosure. Specifically, green accounting and firm size does not have a significant effect on it. On the other hand, board size demonstrates a negative association with corporate social responsibility disclosure.

For future investigations, it is recommended that researchers explore additional independent variables that could potentially influence corporate social responsibility disclosure. Furthermore, researchers could consider expanding their study to encompass companies from various sectors, while incorporating the latest available research period to assess the advancement of companies in fulfilling their social responsibilities.

Keywords: *Board Size, Corporate social responsibility disclosure, Firm Size, and Green Accounting.*