

ABSTRACT

Corporate social responsibility disclosure is a corporate social responsibility that is reflected in the annual report and sustainability report. The goal is to encourage financial and non-financial performance so that the company continues to run its business and gain investor and stakeholder' trust. The government supports undang-undang No. 40 of 2007 article 74 paragraph (1) regarding limited liability companies. The regulation requires companies to perform social responsibility properly. However, the fact is that go-public companies that carry out social and environmental responsibilities have not fully disclosed social and environmental responsibilities properly. Although social disclosure is still voluntary, companies are expected to know full well the disclosure of corporate social responsibility.

This study aims to determine the effect of board age, board meeting, size of audit committee, environmental performance, green accounting, and women directors on corporate social responsibility disclosure in Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2021. The sample used was 7 with a population of 35 based on random sampling. This research was analyzed using descriptive statistics and panel data regression.

The results showed that board age, board meeting, size of audit committee, environmental performance, green accounting, and women directors have a simultaneous effect on corporate social responsibility disclosure. board meetings, size of audit committee, environmental performance, green accounting, and women on the board all have no effect on corporate social responsibility disclosure. Whereas, board age has a partial effect on corporate social responsibility disclosure. For further research it is recommended to test independent variables that have no effect with different objects and research periods, and add new variables that affect corporate social responsibility disclosure.

Keywords: *Board Age, Board Meeting, Disclosure of Corporate Social Responsibility, Environmental Performance, Green Accounting, Size Of Audit Committee and Women directors*