

ABSTRACT

Corporate governance ensures that a company's corporate social responsibility (CSR) disclosures comply with applicable standards and regulations. This study examines the impact of board size, board independence, independent audit committee, board gender diversity, and sustainability committee on CSR disclosures. The study targets companies that publish regular sustainability reports and are included in the SRI-KEHATI Index during the period 2020 to 2023. We use a quantitative research method of panel data regression for the analysis. The results show that an independent audit committee and a sustainability committee contribute significantly to CSR disclosures, while board size, board independence, and gender diversity have no significant impact. These results highlight the critical role of audit committees and sustainability committees led by independent members in improving CSR disclosure. Therefore, these two governance factors should be prioritised to ensure effective and compliant CSR disclosure.