

ABSTRACT

Corporate social responsibility (CSR) practices have become an integral part of corporate strategy, not only to fulfill moral obligations but also as a means to enhance reputation and competitiveness. However, the level of CSR disclosure still varies significantly among companies. CSR represents a form of obligation and commitment that must be reported by companies regarding the social and environmental impacts of their business activities to both internal and external stakeholders. This study aims to investigate whether board size, audit committee size, and the frequency of audit committee meetings influence CSR disclosure.

The research employs a quantitative approach using panel data regression analysis. Secondary data were obtained from annual reports and sustainability reports of companies in the basic materials sector listed on Indonesia Stock Exchange during the 2021 – 2023 period. The purposive random sampling technique produced a sample of 33 companies that published sustainability reports using the GRI Standards and 70 companies that issued sustainability reports without using GRI Standards consecutively over the three-year period.

The results of the panel data regression show that board size, audit committee size, and the frequency of audit committee meetings simultaneously affect CSR disclosure. Meanwhile, board size has a partially significant positive effect on CSR disclosure. In contrast, audit committee size and meeting frequency do not show a partial effect on CSR disclosure. This study is limited in scope, as reflected in the coefficient of determination (R^2) value of 15,6%, suggesting that future research should incorporate additional relevant variables and extend the observation period

Keywords: *Board Size, Audit Committee Size, Audit Committee Meeting Frequency, Corporate Social Responsibility Disclosure.*