ABSTRACT

Companies should disclose Corporate Social Responsibility (CSR) to show their social responsibility to the community in building the company's long-term performance. Various kinds of literature explain that CSR disclosure can signal that the manufacturing company is better than other companies because it cares about social and environmental problems around the company. This study aims to analyze and find empirical evidence regarding the effect of earnings management, characteristics of the board of commissioners, audit committee, and media exposure on the disclosures of Corporate Social Responsibility (CSR).

The population in this study are manufacturing sector companies listed on the Indonesia Stock Exchange (IDX) from 2018-2020. The data collection technique used is purposive sampling, with a total sample of 58 manufacturing companies with an observation of 3 periods to obtain a total number of observations of 174 data. We tested the Hypothesis using the multiple regression analysis methods with SPSS 25.

The results showed that the size of the board of commissioners, the board of commissioners meeting, the size of the audit committee, and the media exposure significantly affected the disclosures of Corporate Social Responsibility (CSR). Meanwhile, earnings management and the size of the independent board of commissioners have no significant effect on the disclosures of Corporate Social Responsibility (CSR).

Keywords: Corporate Social Responsibility, earnings management, characteristics of the board of commissioners, audit committee, media exposure.