

ABSTRACT

This study aims to investigate the relationship between the attribute of corporate board of director in Indonesian companies and their tendency to assure their corporate social responsibility (CSR) reports. From the agency theory perspective, the authors examine the impact of board attributes on the assurance of CSR report for the Kompas 100 index companies during 2019 – 2021. The author used annual reports, sustainability reports, and Bloomberg database for data collection and the logistic regression for data analysis.

The results of this study confirm that some board attributes significantly influence a company's decision to assure its CSR report. While board size, board tenure, the presence of female board members and Chief Executive Officers (CEO's) global working experience positively contribute to CSR assurance decisions. Board meetings and board financial expertise demonstrate no effect on the CSR assurance decision.

Keywords : Corporate Social Responsibility assurance, board diversity, Kompas 100 index, attributes corporate board of directors