

ABSTRACT

This study aims to analyze and describe the effect of Board of Commissioners Size, Board of Commissioners Independence, Gender Diversity, and Frequency of Board of Commissioners Meetings on Governance, Environment, and Ethics Disclosure in Manufacturing Companies listed on the Indonesia Stock Exchange for the period 2020-2022. This study uses agency theory to generate tested hypotheses. This study uses purposive sampling technique with certain criteria in sampling. In accordance with the established criteria, 129 research samples were obtained for 3 consecutive years and using logistic regression analysis. The results of this study indicate that: (1) The size of the board of commissioners has no significant effect on disclosure of governance, environment, and ethics; (2) The independence of the board of commissioners has a significant positive effect on disclosure of governance, environment, and ethics; (3) Gender diversity has no significant effect on disclosure of governance, environment, and ethics; (4) The frequency of board of commissioners meetings has no significant effect on disclosure of governance, environment, and ethics; The results obtained from testing the coefficient of determination analysis R Square is 44.1%. It can be concluded that there are 45.9% other independent variables that affect disclosure of governance, environment, and ethics, outside the independent variables that have been tested in the study.

Keywords: Board of Commissioners Size, Board of Commissioners Independence, Gender Diversity, Board of Commissioners Meeting Frequency, Governance Disclosure, Environment, and Ethics.