

## **ABSTRACT**

*This study aims to analyze the effect of board characteristics on the possibility of corporate social responsibility disclosure. The dependent variable in this study is corporate social responsibility disclosure (CSR). The independent variables in this study are the size of the board of commissioners, the number of board of commissioners meetings, the independent board of commissioners, and the number of women on the board of commissioners. While the control variables used in the study are total assets, number of shares, ROE, DPS, and tobin q.*

*This study uses secondary data from the company's annual report. The population of this study are all companies listed on the Indonesia Stock Exchange in 2017 while the sample of this study are 175 companies listed on Indonesia Stock Exchange sites in 2017. The sampling method is proportionate stratified random sampling.*

*This study uses a binary logistic regression analysis method. The results of the study showed that the size of the board of commissioners and the number of board of commissioner meetings had a positive and significant effect on corporate social responsibility disclosure. While the independent board of commissioners and the number of women in the board of commissioners have a positive and not significant effect on CSR disclosure.*

*Keywords: board of commissioners size, number of board of commissioners meetings, independent commissioners, number of women on board of commissioners, and corporate social responsibility disclosure*