

ABSTRACT

This study examines the influence of Audit Committee Size, Liquidity, Return on Assets, and Company Size on Corporate Social Responsibility in the mining industry in Indonesia.

The research uses secondary data obtained from annual reports and sustainability reports of mining sector companies listed on the Indonesia Stock Exchange during the 2021–2023 period. Data analysis was conducted using Eviews.

The results show that Audit Committee Size and Company Size have a positive effect on Corporate Social Responsibility, while Liquidity and Return on Assets have a negative effect on Corporate Social Responsibility. The findings of this study can be used as a reference by companies in Indonesia, particularly in the mining sector, regarding the impact of Audit Committee Size, Liquidity, Return on Assets, and Company Size on Corporate Social Responsibility.

Keywords: Corporate Social Responsibility, Audit Committee Size, Liquidity, Return on Assets, Company Size.