

ABSTRACT

This study aims to analyze the effect of board characteristics, ownership structure and company characteristics on corporate social responsibility disclosure. Board characteristics used in this study are board of commissioner size, independent commissioners, board of commissioner age, and the proportion of women on the board. The ownership structure variables are board of director ownership concentration, institutional ownership and foreign ownership, as well as company characteristic, namely profitability and leverage.

The population of this study are non-financial companies that listed on the Indonesia Stock Exchange which issue sustainability reports separately from the annual report for the year 2017-2018. Based on the purposive sampling method as a method of data collection, a total of 20 non-financial companies have published sustainability reports separately from the annual reports for 2017 and 2018 respectively.

This study uses multiple regression analysis to test the research hypotheses. The results of this study indicate that the proportion of women on the board, board of director ownership concentration, profitability and leverage negatively affect the corporate social responsibility disclosure, while the rest of variables does not affect the disclosure of corporate social responsibility.

Keywords: Corporate social responsibility disclosure, board characteristics, ownership structure, company characteristics