

ABSTRACT

The aim of this study is to investigate the impact of board structure such as board size, board independence, board diversity, and board activism on corporate information disclosure via social media among the high profile company listed in Indonesia Stock Exchange.

The population in this study is consist of high profile companies listed in Indonesia Stock Exchange for the year 2018. Sample determined with purposive sampling method. Total number of sampel used in this study were 68 study samples.

The data used in this study were obtained from companies' annual report and synthetic index to disclosure levels of company information disclosure via social media such as Twitter and Instagram. This study used multiple regression analysis for hypothesis testing. The result of this study shows that board independence and board activism has positive and significant effect on corporate information disclosure via social media.

Keywords : Board Structure, Social Media, Corporate Disclosure.