

## **ABSTRACT**

*This study aims to examine and analyze the effect of audit committee on corporate social responsibility disclosure with the existence of risk management as an intervening variable. The independent variable in this study is audit committee that consist of independence, size, meeting, and financial expertise. Corporate social responsibility (CSR) disclosure used as an dependent variable.*

*The sample in this study is non-financial companies which listed on Indonesian Stock Exchange (IDX) on 2017-2018 with the total sample of 684 companies. The Data used in this study is secondary data and then to select the sample used purposive sampling method. This study examine the relationship between independent variable, intervening variable, and dependent variable by using partial least squares structural equation modeling (PLS-SEM) analysis.*

*The result shows that meeting of audit committee, size of audit committee and risk management has positive significant to CSR disclosure. Meanwhile, independence has no significant and financial expertise of audit committee has negative effect to CSR disclosure. The other result of this study shows that meeting and size of audit committee has positive significant to CSR disclosure with the existence of risk management as an intervening variable.*

*Keywords: Audit committee independence, audit committee meeting, audit committee size, audit committee financial expertise, risk management, corporate social responsibility disclosure*