

ABSTRACT

This research was made because the events that are currently happening are the company's Corporate Social Responsibility (CSR) activities with the aim of legitimizing the existence of the company so that the company is known by the public as well as being able to report these activities into a sustainability report which will later provide information to public and impact on firm value. The reporting of the company's CSR activities cannot be separated from the influence of corporate governance. Corporate governance that contributes to the reporting of CSR activities discussed in this study is the number of commissioners, the gender ratio of women commissioners, and profitability as measured by ROA. In the end, the purpose of this study is to find out how the correlation between corporate governance and corporate profitability on CSR disclosure and also later has an impact on firm value in Southeast Asia.

This study uses secondary data on manufacturing companies in Southeast Asia that are listed on stock exchanges in each country such as the Indonesia Stock Exchange (IDX), Thailand Stock Exchange (SET), Philipphine Stock Exchange (PSE), Singapore Stock Exchange (SGX), Malaisia Exchange. (KLSE), and the Ho Chi Minh City Stock Exchange in the 2019 period. Purposive sampling was used in this study to eliminate companies that might have inappropriate or incomplete criteria for this study, so that data were finally obtained as many as 140 manufacturing companies in Southeast Asia.

The final result of this study concludes that the size of the board of commissioners has a positive effect on CSR disclosure while the gender ratio of the board of commissioners and profitability has no effect on CSR disclosure, and CSR reporting which is influenced by corporate governance does not have a positive effect on firm value.

Keyword : Corporate Governance, Profitability, Corporate Social Responsibility, Firm Value