

## **ABSTRACT**

*This study aimed to examine the effect of the characteristics of the board of commissioners on disclosure of Corporate Social Responsibility in mining. The characteristics of the board of commissioners were tested by the number of the board of commissioners, proportion of independent board of commissioners, proportion of women in board of commissioners, expertise of the board of commissioners, and the number of board of commissioner meetings.*

*Data collection used a purposive sampling method for mining companies listed on the Indonesia Stock Exchange from 2014 to 2017. 143 mining companies that were used as the analytical method of this study were regression analysis.*

*The results of this study indicate that the number of board of commissioner meetings has a significant relationship in CSR disclosure. While other characteristics such as the number of board of commissioners, proportion of independent board of commissioners, proportion of women in board of commissioners, expertise of the board of commissioners, were not significantly related to CSR disclosure.*

*Keywords: Characteristics of the board of commissioners and disclosure of corporate social responsibility.*