THE INFLUENCE OF CORPORATE GOVERNANCE ON SOCIAL RESPONSIBILITY DISCLOSURE OF COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

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ABSTRACT

In this research the writer used the dependent variable in the form of social responsibility disclosure in a company. The variables supporting this study required an independent variable, namely the size of the council directors, independent directors, female directors, and council directors meetings. Apart from these variables, the writer also used control variables to support the research, namely company size, return on equity, and auditor credibility.

This research was conducted in Indonesia through the Indonesia Stock Exchange (IDX) during 2014-2018. Entities included in the criteria were 424 entities sampled in this study. The results of the study showed that the size of the council directors, independent directors, and female directors had no significant impact on CSR. Another thing with the council directors meeting results in significant negative impacts.

Keyword: Disclosure of Social Responsibility to the Company, Governance.