ABSTRACT

The aim of this study is to determine the impact of the characteristics of the board on disclosure of corporate social responsibility. The independent variables in this study are board size, board meetings, board independence and gender diversity and control variables were namely total assets, shares, return of equity, dividends per share, and tobin’sQ.

There were 349 companies listed on the Indonesia Stock Exchange during 2014-2018 as research samples. The purposive sampling method was used in this study. The data used in this study were taken from annual reports throughout the company. The results of this study indicate that the variable board size, board meeting, board independence, gender diversity, total asset, shares, ROE and tobin’sQ have significant effect on CSR disclosure. While the dividend per share variable do not have significant effect on CSR disclosure.

Keywords: Board Characteristics, Disclosure Of Corporate Social Responsibility.