ABSTRACT

Corporate social responsibility disclosure is a concept about the need for a company to build harmonious relationships with the community and other stakeholders. Disclosure of corporate social responsibility is important for companies because it is regulated in the Limited Liability Company Law No. 40 of 2007 Article 1 Paragraph 3 that companies must participate in sustainable economic development to increase the quality of community life and a sustainable environment, both for the company and the community. local, and society in general.

This study aims to analyze the simultaneous and partial effect of profitability, firm size, board of commissioners, and audit committees on the corporate social responsibility. The population of this study are coal sub-sector mining companies listed on the Indonesia Stock Exchange in 2017-2020. The method in this research is quantitative method and the data collection method is using purposive sampling technique. This research has 92 observation data obtained from 26 companies. The analytical method used in this study is panel data regression analysis using Eviews 12 software.

The results showed that profitability, firm size, size of the board of commissioners, and the audit committee had a simultaneous effect on the corporate social responsibility disclosure. Partially, the size of the board of commissioners and the audit committee has a positive effect on the corporate social responsibility disclosure, while profitability and firm size have no effect on the corporate social responsibility disclosure. In future researchers, it is suggested to use other independent variables that have an influence on the corporate social responsibility disclosure. Further researchers can also add a research period in order to find out how far the company is in corporate social responsibility disclosure.

Keywords*: Audit Committee, Corporate Social Responsibility Disclosure, Profitability, Board of Commissioners Size, and Firm Size*