

ABSTRACT

The disclosure of corporate social responsibility is a form of commitment and responsibility of the company for its operational activities to society and the environment. companies need to pay attention to financial, social and environmental aspects in running their business to achieve sustainability goals. Disclosure of corporate social responsibility can be influenced by many factors. This study aims to determine the effect of good corporate governance as measured using board size, board gender diversity, board citizenship diversity, and profitability as measured using Return on Equity (ROE) on corporate social responsibility disclosure. the sample selection technique used is purposive sampling technique and the selected number of samples is 80 companies in the primary consumer goods sector listed on the Indonesia Stock Exchange in the 2018-2022 period. Data processing and hypothesis testing were carried out using panel data regression analysis utilizing E-views 12 software. The results showed that board size, board gender diversity, board citizenship diversity, and profitability simultaneously affect corporate social responsibility disclosure. partially, board size and board citizenship diversity affect corporate social responsibility disclosure. gender diversity and profitability variables have no effect on corporate social responsibility disclosure.

Keywords: corporate social responsibility disclosure, board size, gender diversity, citizenship diversity, profitability