ABSTRACT

Corporate Social Responsibility (CSR) is a commitment made by the company in fulfilling its responsibilities in social and environmental aspects. Companies must pay attention to the condition of the community and the environment that feels the impact of the company's operational activities. With CSR disclosure, the public can assess the company's performance through the positive contribution made by the company to social and environmental.

This study aims to determine the influence of the independent board of commissioners, audit committee, public ownership, and risk minimization on CSR disclosure. This study used quantitative methods and panel regression analysis techniques assisted by Eviews 12 software to process data in this study. The population of this study is primary industrial sector companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The sampling of this study used purposive sampling techniques and obtained 19 samples with a total of 76 observational data.

The result of this study shows that simultaneously the independent board of commissioners, audit committee, public ownership, and risk minimization have a significant effect on CSR disclosufre. Partially, risk minimization had a significant positive effect on CSR disclosure, while the independent board of commissioners, audit committee, and public ownership did not have a significant effect on CSR disclosure.

This research is expected to be additional information and a consideration for investors in making investment decision. For future researchers, researchers suggest to find other independent variables that affect CSR disclosure, change the object of research and increasing the research period.

Keywords: independent board of commissioners, audit committee, public ownership, risk minimization, and CSR disclosure