

ABSTRACT

This research aims to examine the influence of independent board of commissioners, audit committee, liquidity, and debt covenant on the quality of CSR disclosure in non-cyclical consumer sector companies listed on the IDX in the 2019-2023 period. The data used is secondary data obtained from annual reports and ongoing cycles. Sampling conducted using purposive sampling, where 13 samples were obtained with observations for five years, so that the total observations were 65 data from non-cyclical consumer sector companies listed on the Indonesia Stock Exchange for the period 2019 to 2023. This research is quantitative research with panel data regression analysis techniques processed using Eviews 13 software.

The research results show that the independent board of commissioners, audit committee, liquidity, and debt covenant simultaneously influence the quality of CSR disclosure. The partial research results show that the independent board of commissioners has a positive influence on the quality of CSR disclosure, while the audit committee, liquidity and debt covenants have no influence on the quality of CSR disclosure in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange for the period 2019 to 2023. Suggestions for further research are to use the latest GRI standards to assess the quality of a company's CSR disclosure and the results of this research are expected to provide additional information for investors in decision making.

Keywords: *independent board of commissioners, audit committee, liquidity, debt covenant and quality of CSR disclosure*