

ABSTRACT

Currently, competition between companies is getting more challenging, so companies need better morale and corporate image to survive. A good reputation can be realized when the company carries out corporate social responsibility. Corporate social responsibility (CSR) is the relationship between the company and the community in contributing to the environment which is carried out as an effort to improve the quality of life and the environment for all parties. This study aims to analyze the effect of gender diversity, frequency of board of commissioners' meetings, and foreign ownership of corporate social responsibility in manufacturing companies listed on the Indonesia Stock Exchange for the 2018-2020 period.

The method in this study uses quantitative methods. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020 with a total of 193 companies. The sampling technique in this study used purposive sampling and obtained as many as 84 samples. The type of data used is secondary data using panel data regression analysis with the help of Eviews12 as research data analysis. The results showed that gender diversity, frequency of board of commissioners' meetings and foreign ownership simultaneously affect the disclosure of corporate social responsibility. Partially, the frequency of board of commissioners' meetings and foreign ownership have a positive effect on the disclosure of corporate social responsibility. Meanwhile, gender diversity has no effect on the disclosure of corporate social responsibility.

Keywords: Corporate Social Responsibility Disclosure, Gender Diversity, frequency of board of commissioners' meetings, foreign ownership.