

## ABSTRACT

*The quality of corporate social responsibility disclosure is the disclosure of information contained in the company's sustainability report. The information disclosed is in-depth knowledge of the company's strategy and CSR programs. If the company has a high value and quality in disclosing sustainability reporting and carrying out CSR activities, then the company gets a good image, encourages financial and non-financial performance to maintain business sustainability, and can attract investors to the company.*

*This study aims to determine the effect of assurance reports, gender diversity and public share ownership on the quality of CSR disclosure simultaneously and partially. The population in this study are non-financial companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021. This study uses secondary data in the form of annual reports and sustainability reports. The population of companies in this study amounted to 22 companies with an observation period of four years and obtained 66 observation sample data. This research is quantitative in nature. The sampling technique used purposive sampling with the panel data regression analysis research method processed using E-Views 12 software.*

*The results showed that assurance report, gender diversity, and public share ownership simultaneously affect the quality of CSR disclosure. Partially, assurance report and gender diversity positively affect the quality of CSR disclosure, while public share ownership has no effect on the quality of CSR disclosure. Suggestions for future research, so that this study can be used as a reference to enrich knowledge about the quality of CSR disclosure and can add references or deepening related to the quality of CSR disclosure*

*Keywords: assurance report, gender diversity, public shareholding, quality of corporate social responsibility disclosure*