ABSTRACT

Cybersecurity disclosure is one of the voluntary disclosures issued by companies in annual reports and termination reports. Refers to the practice or responsibility of a company to disclose cybersecurity disclosure information related to cybersecurity risk management or cyber attacks to certain stakeholders, such as investors, shareholders, or authorities.

This study aims to examine the effect of board of directors size, board of directors independence, board of directors diversity, board of directors meetings, and profitability on cybersecurity disclosure in banking subsector companies listed on the Indonesia Stock Exchange in 2019–2023.

This study obtained data from the company website and annual financial report data for the 2019–2023 period. The sampling technique used was purposive sampling, resulting in a research sample of 100 observation data consisting of 20 companies in 2019–2023. The assistance method used in the analysis was logistic regression with SPSS 27 software and Microsoft Excel.

The results of this study indicate that the variables board size, board independent, board diversity, board meeting have a significant effect on cybersecurity disclosure. Partially, the variables board size, board independent, board diversity, board meeting have a significant positive effect on cybersecurity disclosure.

***Keywords**: Cybersecurity disclosure, board size, board independent, board diversity, board meeting.*