

ABSTRACT

This research aims to determine the influence of the characteristics of the board of commissioners on the disclosure of company information through the website (CIR). This study makes the characteristics of the board of commissioners as an independent variable and disclosure of company information through the website (CIR) as a dependent variable. The characteristics of the board of commissioners are measured through five criteria, namely the size of the board of commissioners, independent commissioners, the activities of the board of commissioners, family relationships of the board of commissioners, and the audit committee characteristics.

The population used in this study is non-financial sector companies listed on the IDX in 2022. Through the purposive sampling method, there were 291 companies that were used as the final sample in this study. The analysis method used is multiple regression analysis with the help of the SPSS 25 application in testing hypotheses.

The results of this study show that the size of the board of commissioners, independent commissioners, activities of the board of commissioners, independent audit committee, and audit committee activities have a significant relationship with CIR. Meanwhile, the family relationship of the board of commissioners and the size of the audit committee have no influence on the CIR.

Keywords: Board of Commissioners Characteristics, CIR, Disclosure, Internet.

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