

ABSTRACT

This study aims to examine the effect of board of directors characteristics proxied by board size, board diligence, board diversity, and board tenure on environmental disclosure, and to analyze the moderating role of the Corporate Social Responsibility (CSR) Committee. Integrating the Behavioral Theory of the Firm and the Upper Echelons Theory, this research examines how internal governance structures drive the transparency of sustainability aspects.

Using a quantitative method, secondary data were obtained from annual reports, sustainability reports, and the Bloomberg Terminal database to measure the environmental disclosure index based on the Global Reporting Initiative (GRI) 300 standards. The research population includes manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2020–2024 period. Through a purposive sampling technique, a final sample of 48 companies was obtained with a total of 240 observations, which were tested using multiple linear regression and Moderated Regression Analysis (MRA).

The results show that board diligence (meeting frequency) has a significant positive effect on environmental disclosure, while board tenure has a significant negative effect. Conversely, board size and board diversity have no significant effect. Furthermore, the CSR Committee is unable to moderate the relationship between all board characteristics and environmental disclosure, indicating that the establishment of the committee tends to be symbolic (decoupling) merely for formal regulatory compliance.

Keywords: *Board of Directors Characteristics, Environmental Disclosure, CSR Committee, Manufacturing Companies.*

