

ABSTRACT

This study aims to examine the effect of Good Corporate Governance (GCG) as measured by the variable Proportion of Independent Commissioners, Board of Commissioners Size, Audit Committee Size, Managerial Ownership and Concentrated Ownership Structure on Disclosure of Corporate Social Responsibility (CSR) in companies that won the TOP GCG Award 2021 held by The Iconomics

The purposive sampling method was used to determine the number of research samples for all companies that won the 2021 TOP GCG Award. This study used a multiple linear regression method with the SPSS: 25 program to determine the effect of the independent variables on the dependent variable.

The results of this study indicate that the Proportion of Independent Commissioners and Concentrated Ownership Structure have no effect on Corporate Social Responsibility (CSR) Disclosures, Board of Commissioners Size, Audit Committee Size, and Managerial Ownership have a positive effect on Corporate Social Responsibility (CSR) Disclosures. The higher the Size of the Board of Commissioners, the Size of the Audit Committee, and Managerial Ownership, the higher the company's CSR Disclosure will be.

Key word : Proportion of Independent Commissioners, Board of Commissioners Size, Audit Committee Size, Managerial Ownership, Concentrated Ownership Structure, Corporate Social Responsibility.