

ABSTRACT

This study aims to examine the impact of board attributes and corporate social responsibility (CSR). This paper aims to empirically examine the impact of financial performance on the relationship between board attributes and CSR. Board attributes such as board size of commissioners, board independence of commissioners, and female board representation. This study uses the dependent variable (corporate social responsibility), independent variables (board size, board independence, female board representation), moderating variables (financial performance), and control variables (firm size and firm leverage).

The population in this study are non-financial companies listed on the Indonesia Stock Exchange in 2012-2021. By using purposive sampling in sample selection, 410 research samples were obtained for 10 consecutive years (2012-2021). The hypothesis of this research using multiple linear regression. The result of this study that positive and significant direct relationships exist among board attributes and CSR. Board size of commissioners, board independence of commissioners and female board representation are positively linked with CSR. Findings show also that the financial performance significant moderate the relationship between board size of commissioners, board independence of commissioners, and female board representation and CSR.

Keywords : Corporate social responsibility, Financial performance, Board attributes