

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan memberikan gambaran bagaimana Pengaruh Dewan Komisaris, Komite Audit, dan Kepemilikan Institusional Terhadap *Corporate Social Responsibility Disclosure* (Studi Pada Perusahaan Food & Beverage yang Terdaftar di BEI Periode 2019-2022). Faktor yang diuji di dalam penelitian ini, yaitu Dewan Komisaris, Komite Audit, Kepemilikan Institusional sebagai variabel independen dan *Corporate Social Responsibility Disclosure* sebagai variabel dependen.

Penelitian ini menggunakan data sekunder yang berupa laporan tahunan dan laporan keberlanjutan yang diperoleh dari website resmi perusahaan masing-masing. Populasi didalam penelitian ini ada 47 perusahaan *Food & Beverage* yang terdaftar di BEI periode 2019-2022. Teknik sampling yang digunakan merupakan teknik *purposive sampling* yang akhirnya menghasilkan 20 sampel perusahaan dengan rentang waktu 4 tahun. Analisis data penelitian ini yaitu menggunakan analisis Uji Asumsi Klasik, Normalitas, Multikolineritas, Heteroskedastisitas, Autokorelasi, Uji Regresi Linear Berganda, Uji t, Uji f dan juga Koefisien Determinasi menggunakan *Eviews 12 Sv*.

Berdasarkan hasil penelitian diketahui bahwa Dewan Komisaris, Komite Audit, dan Kepemilikan Institusional berpengaruh terhadap *Corporate Social Responsibility Disclosure*.

**Kata Kunci:** Dewan Komisaris, Komite Audit, Kepemilikan Instiusional, dan *Corporate Social Responsibility Disclosure*.

## **ABSTRACT**

*This study aims to determine and provide an overview of how the Influence of the Board of Commissioners, Audit Committee, and Institutional Ownership on Corporate Social Responsibility Disclosure (Study on Food & Beverage Companies Listed on the IDX for the 2019-2022 Period). The factors tested in this study are the Board of Commissioners, Audit Committee, Institutional Ownership as an independent variable and Corporate Social Responsibility Disclosure as the dependent variable.*

*This research uses secondary data in the form of annual reports and sustainability reports obtained from the official websites of each company. The population in this study is 47 Food & Beverage companies listed on the IDX for the 2019-2022 period. The sampling technique used is a purposive sampling technique that eventually produces 20 company samples with a span of 4 years. The data analysis of this study is using the analysis of Classical Assumption Test, Normality, Multicholinerity, Heteroscedasticity, Autocorrelation, Multiple Linear Regression Test, t Test, f Test and also Coefficient of Determination using Eviews 12 Sv.*

*Based on the results of the study, it is known that the Board of Commissioners, Audit Committee, and Institutional Ownership have an influence on Corporate Social Responsibility Disclosure.*

**Keywords:** *Board of Commissioners, Audit Committee, Institutional Ownership, and Corporate Social Responsibility Disclosure.*