

ABSTRACT

ANALYSIS BOARD COMPOSITION: BOARD SIZE, BOARD INDEPENDENCE, BOARD GENDER DIVERSITY ON CORPORATE SUSTAINABILITY DISCLOSURE IN SOUTHEAST ASIAN

By

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Increasing global and regional awareness of sustainability issues, disclosures related to this are still relatively small in ASEAN. Varied regulations and lack of board oversight on sustainability issues are some of the main reasons. Studies show that board size can positively influence sustainability report disclosure and vice versa, but results may vary depending on the context and other factors. Boards play a crucial role in implementing the disclosure of corporate sustainability reports. A stronger commitment from the board of directors and stricter and uniform implementation of regulations across the ASEAN region is required to improve sustainability disclosure. Data using the secondary data from the Annual Report and Sustainability Report and processing was carried out using Microsoft Excel and SPSS version 27 for Windows to speed up the acquisition of result data that can explain the variables studied. For sample selection in this study using a purposive sampling method. This study examines the impact of board characteristics on sustainability disclosure in Southeast Asian companies (2018-2022). The results show that board size positively affects sustainability disclosure, while board independence negatively affects it. Board diversity has no impact. Companies should assess the impact of board members' skills on performance. Stakeholders should support research on optimal board size, CSD training, and transparency. Future studies should focus on SMEs, longer observation periods, and additional diversity factors.

Keywords: Corporate Sustainability Disclosure, Board Size, Board Independence, Board Diversity