THE ROLE OF THE GENDER OF DIRECTORS, PROPORTION OF INDEPENDENT BOARD OF COMMISSIONERS, AND PUBLIC OWNERSHIP ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE OF BANKS IN INDONESIA

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ABSTRACT
This purpose of this study was to determine the effect of Gender of Directors, Proportion of Independent Commissioners, and Public Ownership on the Disclosure of Corporate Social Responsibility. The population used in this study are banking companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period. The sampling technique used was purposive sampling and 119 samples were obtained that met the criteria. The analytical method used is multiple regression. The results of this study showed that the Gender of Directors has a positive effect on CSR, while the Proportion of Independent Commissioners and Public Ownership has no effect on CSR disclosure.

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1. INTRODUCTION

Background
The phenomenon of the interest of company shares by investors improves the quality of information on the implementation of environmental social responsibility by expanding the disclosure of corporate social responsibility (Yulianto & Nugroho, 2015). In recent years corporate social responsibility or CSR is indeed becoming a trend in Indonesia, and companies that do CSR more and more (Tasya & Cheisviyanny, 2019). An online survey conducted by Nielsen (2014) showed that 55% of consumers prefer to buy products and services from companies committed to social and environmental issues (Monks and Minow 2011). If the company does not disclose CSR investors will be reluctant to own shares in the company, resulting in the stock price of a company
The role of the gender of directors, proportion of independent board of commissioners, and public ownership on corporate social responsibility disclosure of banks in Indonesia (Yuniar, Zainavy, Putri, Rumra)

falling which can harm the company, research related to CSR disclosure has been conducted by Fatima et al, (2015) concluded that the cause of low quality disclosure due to the lack of clear regulation governing CSR disclosure (Tasya and Cheisvianny, 2019).

Gender Diversity is a diversity that focuses on the existence of board members and female directors of a company (Septianingsih & Muslih, 2019). Women are thought to have cognitive feelings that make them focus more on harmony, socially and the environment (Pratama et al., 2021). The increasing number of women in board positions results in higher economic outcomes and quality of income (Matitaputty & Davianti, 2020). The company is seen as providing equal opportunities to everyone with the presence of women on the board of directors and board of commissioners, has a broad understanding of the company's market and consumers to be able to increase the value and reputation of the company (Rahiyandati, 2019; Wahyuni et al., 2022). The presence of women as directors contributes markedly in increasing the number of corporate social responsibility disclosures in ISA companies ((Pratama et al., 2019) Muhammad (2015).

The Independent Board of Commissioners is at the core of GCG which is tasked with ensuring the company's strategy to conduct supervision of managers and demand accountability within the company (Pratama et al., 2020). The Independent Board of Commissioners is considered as one of the institutions in monitoring the integrity of management that in the future can encourage the breadth of information on its social responsibility (Pasaribu, et al., 2015). The larger the proportion of board of commissioners within a company can encourage wider disclosure of social and environmental information (Santioso & Chandra, 2019; Fitriati et al., 2020; Pratama et al., 2022). Independent directors are most likely to inspire managers toward transparency and quality than disclosure levels (Savitri et al., 2021).

Public ownership is where all activities and circumstances of the company that must be reported and known by the public as one of the shareholders of Nur & Priantinah (2012). According to Soejoto (2017) public ownership is the ownership of shares owned by individual investors outside management who do not have a special relationship with the company. The amount of individual share ownership is usually below 5%, so investors have no control over the company (Rivandi, 2020). Companies that have a higher level of public ownership will tend to make more social disclosure because they are considered to have a moral responsibility to the fatkhiyatur community (2016).

The study focused on banking companies. Banking companies have slightly different business activities than other sector companies, namely banking companies have an indirect impact on social and environmental through their financial projects, this encourages banking companies to be required to participate in CSR activities (Putranto & Kewal, 2010). The study contributed to literature by testing the influence of Gender Board of Directors, Proportion of Independent Board of Commissioners, and Public Ownership on Corporate Social Responsibility Disclosure.

2. LIBRARY REVIEW

Resources Dependence Theory

Resource dependence theory (RDT) states that vital resources can reduce uncertainty in organizational relationships and can increase corporate power (Preffer and Salancik, 1978). Resources Dependence Theory argues that resources that can be used in running an organization both
effectively and efficiently include assets, people, capabilities, organizational processes, company attributes, information, and company-controlled knowledge (Gudono, 2014).

**Agency Theory**

Agency theory discusses the importance of division between management of company owners (Thasya et al., 2020). Jensen, M.C and Meckling (1976) proposed an agency theory that describes the relationship between company management (agents) and shareholders (principals). Agency theory is in line with the separation of the functions of the board of directors and board of commissioners which explains that when there is a separation of ownership and control, managers do not have a significant interest in the company so managers will choose selfishness and do things that can harm the economic well-being of the perpetrators (Deegan, 2006).

**Gender Influence of Directors on CSR Disclosure**

According to Darmadi (2011) stated that there are about 11.2% of female boards of directors in Indonesian public companies. This trend reflects growing awareness of the importance of women's role (gender diversity) in making strategic decisions (Wahyuni et al., 2022; Pratama et al., 2017). Women are thought to have cognitive feelings that make them focus more on harmony, socially and the environment (Innayah et al., 2021). They are also considered resilient individuals due to previous career challenges that must be overcome before holding a board seat (Pratama et al., 2022). Isa & Muhammad (2015) said that woman on board positively influences the disclosure of corporate social responsibility on the company, the company is seen as providing equal opportunities to everyone with the presence of women on the board of directors and board of commissioners, has a broad understanding of the company's market and consumers to be able to increase the value and reputation of the company (Rahiyandati, 2019).

Based on the above explanation, supported by research by (Matitaputty & Davianti, 2020). Handajani (2014) and (Hadya & Susanto, 2018) stated that gender variation had a positive effect on increasing CSR disclosures.

H1: gender of directors has a positive influence on the disclosure of corporate social responsibility

**The Proportion of Independent Board of Commissioners on Disclosure CSR**

Independent commissioners are the power to balance decisions to be taken by the board of commissioners who are supervisors of the company, where the board of commissioners and independent commissioners have an important role to play in the successful implementation of Good Corporate Governance (Ramdhaningsih and Utama, 2013). An Independent Commissioner is a member of the board of commissioners who is unaffiliated with the board of directors, other board members and controlling shareholders, and is free from business relationships or other relationships that may affect his or her ability to act independently or act solely for the benefit of the company (Innayah et al., 2020). This board is considered as one of the instrument in monitoring the integrity of management that in the future can encourage the breadth of information on its social responsibility (Herizona & Yuliana, 2021).

Based on the above explanation, supported by research by Ratnasari and Prastiwi (2010), Fatimah, et al (2016) and Santiosa & Chandra (2010) which states that the proportion of independent board of commissioners positively influences corporate social responsibility disclosure.

H2: proportion of independent board of commissioners positively influences corporate social responsibility disclosure
The Effect of Public Ownership on CSR Disclosure

Public ownership is the proportion of share ownership owned by the public or the public against the company's shares in Indonesia (Savitri et al., 2021). To encourage the public's willingness to invest in a company, the company must display its advantages, especially its social activities (Pratama et al., 2020). The public understanding in question is the individual party outside management and does not have a special relationship with the company (Ismoyowati et al., 2020). The more shares owned by the public, the higher the supervision carried out by the public on all activities carried out by the company (Pratama et al., 2019). It can encourage companies to carry out activities that can attract investors and gain legitimacy or trust from the public (Ayu et al., 2013).

Based on the above explanation, supported by research by Fatkhiyatur (2016), Soejoto (2017) and Rahmayanty (2015) found that public share ownership has a positive effect on corporate social responsibility disclosure.

H3: Public ownership has a positive effect on corporate social responsibility disclosure

3. RESEARCH METHODS

Type, Population and Sample Of Research

The population and sample in this study are Commercial Banks listed on the Indonesia Stock Exchange (IDX) for the period 2017-2020. The sampling technique that will be used in this study is to use purposive sampling. Based on the sample criteria that have been selected in this study, a sample of 41 companies is obtained every year where the period used in the study is 2017-2020. So that the total sample used is as many as 119 samples.

Operational Definition and Variable Measurement

Independent Variables

1) Gender Of Directors

Gender Diversity is a diversity that focuses on the existence of board members and female directors of a company (Septianingsih & Muslih, 2019). The phenomenon of gender diversity has been widely found in Indonesian companies. With gender diversity in a company can benefit the company. Differences in revenue and information obtained from each board member will build a strong foundation to compete with competing companies (Sri, 2018). The measurement methods based on Rahindayanti et al (2015) research are as follows:

\[ \text{gender} = \frac{\text{number of female board member}}{\text{number of board members}} \times 100\% \]

2) Proportion Of Independent Board Of Commissioners

An independent commissioner is a commissioner who does not come from an affiliated party or does not have business and family relationships with controlling shareholders, members of the Board of Directors and other Board of Commissioners, as well as with the company itself (Restu & Nurbaiti, 2017). The proportion of the Independent Board of Commissioners is measured by the ratio between the number of Independent Commissioners members compared to
the total members of the Board of Commissioners as research conducted by Restu and Nurbaiti (2017), namely as follows:

\[
D_{KI} = \frac{\text{member of independent board of commissioners}}{\text{member of board of commissioners}} \times 100\%
\]

3) Public Ownership

Public Ownership is a shareholding in which all activities and circumstances of the company must be reported and known by the public as one of the shareholders (Nur & Priantinah, 2012). According to Soejoto (2017) public ownership is the ownership of shares owned by individual investors outside management who do not have a special relationship with the company. Public ownership draws the level of ownership by the company by the public. According to Soejoto (2017) public ownership is the ownership of shares owned by individual investors outside management who do not have a special relationship with the company. Public share ownership is measured by the ratio of the number of shares held by the public to the total shares as a whole as research conducted by Sembiring (2003), namely as follows:

\[
K_P = \frac{\text{number pf public shares of the company}}{\text{number of shares outstanding by the company}} \times 100\%
\]

Dependent Variable

Corporate Social Responsibility Disclosure

Corporate Social Responsibility (CSR) is one of the important elements in improving economic efficiency, which includes a series of relationships between company management, board of commissioners, shareholders, and other stakeholders (Rivandi, 2020). The CSR measurement instrument used in the study refers to the 4th generation Global Reporting Initiatives (GRI) indicator or GRI G4 (Global Reporting Initiative, 2016). Referring to the research Awaliyah & Vestari (2017) is as follows:

\[
CSRDI_i = \frac{\Sigma X_{yi}}{91}
\]

Data Analysis Techniques

Hypothesis testing in this study uses multiple regression analysis methods. However, before double regression testing, it is necessary to test the classical assumptions first to test and ascertain the feasibility of the regression model used in this study. The regression equations in this study are as follows:

\[
CSR = \alpha + \beta_1GENDER - \beta_2KI + \beta_3K_P + e
\]

Information:

<table>
<thead>
<tr>
<th>CSR</th>
<th>Corporate Social Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>(\alpha)</td>
<td>Constant</td>
</tr>
<tr>
<td>(\beta)</td>
<td>Regression coefficient</td>
</tr>
<tr>
<td>GENDER</td>
<td>Gender of Board Directors</td>
</tr>
</tbody>
</table>
RESULT AND DISCUSSIONS

Descriptive Statistical Analysis

Descriptive statistics are defined as a method of analyzing quantitative data, thus providing an overview or description of a data seen from the mean value, standard deviation, variance, maximum, minimum to describe research variables, so that it is easily understood contextually by the reader (Ghozali, 2013). The results are as follows:

Table 1. Descriptive Statistics

<table>
<thead>
<tr>
<th>Variabel</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENDER</td>
<td>119</td>
<td>0,00</td>
<td>75,00</td>
<td>18,7395</td>
<td>18,83085</td>
</tr>
<tr>
<td>KI</td>
<td>119</td>
<td>25,00</td>
<td>100,00</td>
<td>59,6471</td>
<td>13,41741</td>
</tr>
<tr>
<td>KP</td>
<td>119</td>
<td>1,00</td>
<td>100,00</td>
<td>21,9160</td>
<td>18,46416</td>
</tr>
<tr>
<td>CSR</td>
<td>119</td>
<td>42,00</td>
<td>88,00</td>
<td>67,5126</td>
<td>12,32048</td>
</tr>
</tbody>
</table>

Multiple regression analysis

Multiple regression analysis is used to determine the effect of independent variables on dependent variables. In this study, independent variables are Gender Board of Directors (GENDER), Proportion of Independent Board of Commissioners (KI), Public Ownership (KP) to dependent variables namely Corporate Social Responsibility Disclosure (CSR). The results of linear regression analysis can be seen in the following table:

Table 2. Multiple Regression Analysis

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>89,320</td>
<td>8,948</td>
<td>9,982</td>
<td>0,000</td>
</tr>
<tr>
<td>1</td>
<td>GENDER</td>
<td>0,118</td>
<td>0,052</td>
<td>0,180</td>
</tr>
<tr>
<td></td>
<td>KI</td>
<td>-0,071</td>
<td>0,072</td>
<td>-0,077</td>
</tr>
<tr>
<td></td>
<td>KP</td>
<td>0,075</td>
<td>0,081</td>
<td>0,112</td>
</tr>
</tbody>
</table>

Source: Secondary data processed in 2021

The role of the gender of directors, proportion of independent board of commissioners, and public ownership on corporate social responsibility disclosure of banks in Indonesia (Yuniar, Zainavy, Putri, Rumra)
Based on the results of the regression coefficient above, it can be made a model of multiple linear regression equations as follows:

\[ \text{CSR} = 89,320 + 0,118 \text{GENDER} - 0,071 \text{KI} + 0,075 \text{KP} + e \]

**Determination Test Results (Adjusted R2)**

Table 3. Determination Test Results (Adjusted R2)

<table>
<thead>
<tr>
<th>Model</th>
<th>R Square</th>
<th>Adjusted R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0,293</td>
<td>0,268</td>
</tr>
</tbody>
</table>

Source: Secondary data processed.

Based on the results of the coefficient of determination obtained the value adjusted R Square of 0.268 or 26.8%. This value shows that independent variables namely gender directors, independent commissioners, and public ownership can explain the dependent variables of CSR disclosure by 26.8% and the remaining 73.2% explained by audit committee meeting variables, board size, and auditor reputation outside the regression model.

**Fit Model Test (Static Test F)**

Table 4. Fit Model Test (Static Test F)

<table>
<thead>
<tr>
<th>Model</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>11,810</td>
<td>0,000</td>
</tr>
</tbody>
</table>

Source: Secondary data processed.

From the statistical value shows a significant result at \( a = 0,05 \) which is 0.000 means the sign value of \(< 0.05.\) This shows that the independent variables of Gender Board of Directors, Proportion of Independent Board of Commissioners, and Public Ownership model could be used to predict the dependent variables of Corporate Social Responsibility Disclosure.

**Individual Parameter Significance Test (Statistical Test t)**

Table 5. Individual Parameter Significance Test (Statistical Test t)

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Constant)</td>
<td>89,320</td>
<td>8,948</td>
<td>9,982</td>
</tr>
<tr>
<td></td>
<td>GENDER</td>
<td>0,118</td>
<td>0,052</td>
<td>0,180</td>
</tr>
<tr>
<td></td>
<td>KI</td>
<td>-0,071</td>
<td>0,072</td>
<td>-0,077</td>
</tr>
<tr>
<td></td>
<td>KP</td>
<td>0,075</td>
<td>0,081</td>
<td>0,112</td>
</tr>
</tbody>
</table>

Source: Secondary data processed.
Discussion

The Result Of The First Hypothesis Test

The results of the t-test showed a regression coefficient value of 0.118 with a positive direction and a significance value of 0.025 < 0.05. This shows that the board of directors gender variables have a positive effect on the disclosure of corporate social responsibility. This is evidenced by the results obtained, namely t-value of 2.278 > 1.65821 then it can be concluded that the first hypothesis is accepted.

This result is evidenced by companies that have the representation of women in the board of commissioners and directors to disclose broader CSR information. The existence of women in corporate stewardship is related to the social responsibility of the company and management to be a good company and adhere to social norms and values. Resources Dependence Theory (RDT) which explains the role of councils in achieving CSR goals. To this end, companies must have the right mix of directors, especially directors who can bring a broader diversity of knowledge, skills, experience, expertise, and stakeholder ties and orientation that can help develop CSR strategies. The results of this study are in line with research conducted by (Indriyani & Sudaryati, 2020), Handajani (2014), (Isa & Muhammad, 2015), and (Matitaputty & Davianti, 2020) which found that the gender of directors positively influences corporate social responsibility disclosure.

Second Hypothesis Test Result

The t-test results show a regression coefficient value of 0.071 with a negative direction and a significance value of 0.329 > 0.05. This shows that the variable proportion of independent boards of commissioners has no effect on corporate social responsibility disclosure. This is evidenced by the results obtained by t-value of 0.980 < 1.65821 then it can be concluded that the second hypothesis was rejected.

This result is evidenced by the large number of independent board members has no effect on the level of corporate social responsibility (CSR) disclosure disclosed. Not in line with stakeholder theory that assumes that the existence of the company is determined by stakeholders. With a large number of board members will reduce the level of management in meeting the interests between principle and management against CSR disclosure (Indrawati, 2009). The results of this study are in line with research conducted by (Herizona & Yuliana, 2021), (Asiah & Muniruddin, 2018), (Ratnasari & Prastiti, 2010), and (Santioso & Chandra, 2019) which states that the proportion of independent board of commissioners has no effect on corporate social responsibility disclosure.

Third Hypothesis Test Result

The t-test results show a regression coefficient value of 0.075 with a positive direction and a significance value of 0.357 > 0.05. This shows that the variable of public ownership has no effect on corporate social responsibility disclosure. This is evidenced by the results obtained by thitung of 0.926 < 1.65821 then it can be concluded that the third hypothesis was rejected.

This result is evidenced by the large public share ownership does not affect the breadth of disclosure of company information related to social responsibility. The average public share ownership in the sample company is still relatively small and still not included as a shareholder controller, the low composition causes public shareholders to have a weak influence on managerial decisions, including in CSR disclosure decisions The greater the composition of public owned
company shares, it can trigger widespread disclosure including disclosure of corporate social responsibility (Sumilat & Destriana, 2021). The results of this study are in line with research conducted by Rivandi (2020), Kristi (2012) and (Sumilat & Destriana, 2021) which states that public ownership has no effect on corporate social responsibility disclosure.

5. CONCLUSIONS AND SUGGESTIONS

Conclusions that can be taken from this study are as follows: the gender of directors has a positive effect on corporate social responsibility disclosure, while the proportion of independent board of commissioners and public ownership has no effect on corporate social responsibility disclosure. Limitations in this study are: this study only uses 3 independent variables, namely the gender of directors, the proportion of independent board of commissioners, and public ownership, there are still other factors that may affect the disclosure of corporate social responsibility. Based on the conclusions and limitations described above, researchers can provide advice for future research, namely (1) Retesting the gender influence of directors, the proportion of independent board of commissioners, public ownership and institutional ownership of corporate social responsibility disclosure by expanding the sample of several types of corporate sectors, (2) researchers further add other variables such as audit committee meetings, board size and Leverage.

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