

## Analysis of Determinants of Corporate Social Responsibility in Realizing Sustainable Development (SDGs)

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### ABSTRACT

This study aims to analyze the determinants of corporate social responsibility in realizing sustainable development (SDGs) consisting of gender diversity of the board of commissioners, gender diversity of the board of directors and audit committee. The research sample consisted of 51 banking sector companies listed on the Indonesia Stock Exchange for the 2021-2023 period. The data analysis was carried out using multiple linear regression analysis. The results of the study show that gender diversity in the board of directors and board of commissioners does not have a significant effect on Corporate Social Responsibility. On the contrary, the existence of an audit committee has a significant positive influence on Corporate Social Responsibility. This research makes a new contribution by directly linking CSR practices in the banking sector to the achievement of the SDGs, as well as analyzing the influence of women's leadership and audit committees.

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## **INTRODUCTION**

Since the World Economic Forum (WEF) set a common goal in 2019, creating a united and sustainable world as a company's operational goal has become increasingly important. (Santoso & Raharjo, 2022). The development of the concept of sustainability emphasizes that the company's goal is no longer solely to maximize economic benefits for capital owners, but to create economic, social, and environmental factors to generate maximum possible value for all parties involved. In particular, the banking sector in Indonesia, is the major pillar of the economy, plays a critical role in fostering sustainable development.

John Elkington first proposed the concept of the Triple Bottom Line (TBL) in his 1998 book *Cannibals with Forks*. Elkington (1998) said that the Triple Bottom Line is a concept that measures the overall performance of a business by considering three aspects: economic benefits (profit), social concern (people), and environmental sustainability (planet). The aspect of economic profits of companies must remain focused on the search for profits in order to continue to operate and develop (Latifah, 2021). According to Basar et al. (2023), the social care aspect of a company must pay attention to human welfare. The last aspect is that the company's environmental sustainability needs to maintain the balance of the biological environment (Rahmanda & Njatrijani, 2019).

Companies that integrate the TBL concept tend to achieve better financial success over a long period of time. Along with the growing global awareness of the importance of sustainability, TBL principles are increasingly integrated with CSR practices. This is consistent with the Sustainable Development Goals (SDGs) goals, which were officially agreed upon at the UN General Assembly on September 25, 2015 in New York. The SDGs are the world's sustainable development plan with 17 strategic goals and 169 operational targets. This program aims to alleviate poverty, reduce inequality, protect the environment, and overcome development challenges that are problems in various countries in the world, including developed and developing countries. (Humaira et al., 2023).

Realizing the importance of sustainable development, companies as business people are expected to play a role in achieving the SDGs through CSR programs. According to Dwi & Priantilianingtiasari (2024), CSR (Corporate Social Responsibility) is one of the company's tactics to attract the public and encourage the desire to improve the company's reputation. The more positive the public's response to the company, the greater their level of trust in the products produced.

In addition, the application of Good Corporate Governance (GCG) principles is also an important factor in ensuring that CSR programs are carried out in a transparent and responsible manner, which ultimately supports the achievement of SDGs goals. Because the implementation of corporate social responsibility is closely related to the implementation of GCG, the application of GCG principles that include the principle of responsibility to stakeholders will encourage management to be able to manage their companies well, including implementing their social responsibility. (Asiah et al., 2020).

In Indonesia, there are several banking companies in Indonesia that have reported their corporate social responsibility (CSR) activities, which have achieved appreciation and reputation in the national and global arena. PT Bank Mandiri, PT Bank Rakyat Indonesia (BRI), PT Bank Negara Indonesia (BNI), PT Bank Tabungan Negara (BTN), and PT Bank OCBC NISP, Tbk are some of the banking entities that are actively involved in the implementation of CSR in various fields, such as education, environment, health, and community empowerment. In addition to showing social responsibility to stakeholders, the CSR activities they carry out contribute to the achievement of sustainable development goals (SDGs).

This is intended so that all aspects of society can participate in the implementation of the SDGs to meet the target. There is no difference between gender, race, religion, or ethnicity in the SDGs. Everyone has the right to participate and benefit from sustainable development. The ambition to achieve gender equality has never been greater since the SDGs were adopted in 2015.

One of the key components of the agenda in achieving the sustainable development goals (SDGs), which is a national and global benchmark, is gender equality, which is related to gender diversity and offers equal possibilities to hold top positions in organizations. The fifth SDG, which affirms that men and women should receive their rights and obligations equally, is related to the importance of gender equality. (Sihombing & Yuliandhari, 2022).

The increasing number of women at the commission and board level is evidence of the push for gender equality, which encourages businesses to ensure equality for every individual in filling a variety of important positions. In general, today's women have successfully held important positions in business because they understand the value of education. Due to their great strength and cautious nature, although their tendencies are more dependent on emotion than reason, women are also seen to play an important role in promoting performance development (Shafamega, 2021).

The presence of women on the board of commissioners is a direct result of gender diversity. According to Damanik & Dewayanto (2021) Decision-making can be improved by the various perspectives, experiences, and work styles that women bring to the board. There is an increase in corporate social responsibility (CSR) in companies because women are also seen to be more sensitive to social issues and like to help society. According to research by Damanik & Dewayanto (2021), the gender diversity of the board of commissioners has an influence on Corporate Social Responsibility. According to Septianingsih & Muslih (2019), the gender diversity of the board of commissioners has no effect on Corporate Social Responsibility.

Women on the board of directors show that the company does not discriminate and that everyone is given equal opportunities. They also have a thorough understanding of the market and customers, which in turn can strengthen the company's values and image (Damanik & Dewayanto, 2021). In the study, Pajaria (2020) stated that the gender diversity of the board of directors has an influence on Corporate Social Responsibility. Meanwhile,

Shafamega (2021) revealed that the gender diversity of the board of directors has no effect on Corporate Social Responsibility.

In order to realize the SDGs, the audit committee plays a key role in directing Corporate Social Responsibility policies. In carrying out its obligations, the board of commissioners receives assistance from the audit committee. In order to address the conflict of interest between owners and management, the board of commissioners expects the audit committee to help disclose the company's social responsibility report (Erawati & Sari 2021). According to research by Moghtaderi et al. (2020) the audit committee can influence Corporate Social Responsibility, but according to the research of Rivandi & Putra (2021) it is stated that the audit committee has no influence on Corporate Social Responsibility.

Based on the background description, this study aims to analyze the determinants of corporate social responsibility in realizing sustainable development (SDGs) which include the gender diversity of the board of commissioners, the gender diversity of the board of directors and the audit committee. This research makes a new contribution by directly linking CSR practices in the banking sector to the achievement of the SDGs, as well as analyzing the influence of women's leadership and audit committees.

## **THEORETICAL REVIEW**

Jensen & Meckling (1976) introduced the theory of agency which explains the relationship between management (agents) and capital owners (principal). According to this theory, contracts exist where the principal gives the agent the authority to make choices that will benefit the principal (Setiawan & Ridaryanto, 2022). In addition, there is an information asymmetry problem, which is an information imbalance that occurs when shareholders and other stakeholders receive limited information about the company due to the lack of transparency provided by the company.

Legitimacy theory groups organizations based on their orientation towards the support of the community, government, and individuals. According to this view, local communities can give the company credibility if they disclose their own corporate social responsibility. That way, companies will be more aware of the importance of relationships with society and the environment, which ultimately has an impact on the sustainability of the company's operations. (Managerial & Sibuea, 2022).

From an etymological perspective, the term feminist comes from the word *femme*, which refers to women (in the singular), and refers to women who seek to fight for women's rights (in the plural) as a social group. In this context, it is important to separate between male and female as differences that are biological or natural in nature, as well as masculine and feminine which refer to traits or characteristics associated with gender (Pajaria, 2020).

### ***Sustainable Development Goals (SDGs)***

The Sustainable Development Goals (SDGs) are a set of 17 global goals agreed upon by the United Nations. Following 2015, the Millennium Development Goals (MDGs) were replaced by the Sustainable Development

Goals (SDGs). Thus, the SDGs have taken on the role of a development framework that is the first to use the idea of the MDGs in relation to developments in the global situation. The SDGs were created to replace the MDGs, which ended in 2015. The SDG framework applies to all countries, unlike the MDGs, which differentiate between developed and developing countries. (Fauzan et al., 2023).

### ***Corporate Social Responsibility***

The World Business Council for Sustainable Development (WBCSD) defines Corporate Social Responsibility (CSR) as a sustainable agreement held by business actors to carry out business practices in accordance with ethical and responsible values, which focuses on social, economic, and environmental welfare. CSR is not only fulfilling the company's legal obligations, but also includes making an active contribution to sustainable economic development. Companies are expected not only to generate profits, but also to ensure that the welfare of the workforce, family members, surrounding communities, and society as a whole is improved through the business activities carried out (Putra, 2023).

### ***Good Corporate Governance***

Systems and frameworks known as Good Corporate Governance are used to manage companies with the aim of increasing value for shareholders while taking into account the interests of various related parties. The word "governance" comes from the French word "gubernance," which means control. This term is then applied to the activities of other companies or organizations, so it is known as corporate governance. This term in Indonesian can be translated as corporate governance or corporate governance (Susetyo et al., 2020).

### ***Gender Diversity***

According to Rahmanto & Daara (2020), gender diversity is the percentage of women and men in corporate leadership can be considered as gender diversity. Women's desire to be independent, especially in the economic field, and the growth of job options that employ women are some of the factors that affect the number of women who choose to work.

### ***Gender Diversity of the Board of Commissioners***

Gender diversity in the workplace is a term used to describe the ratio of men and women in the work environment. This gender diversity includes the involvement and balanced representation of both sexes in a variety of positions and roles, from operational to managerial levels. Gender diversity of the board of commissioners refers to gender variation among board members of the board of commissioners in a company, which is expected to be able to produce more diverse viewpoints in strategic decision-making (Roihanah & Akbar, 2024).

### ***Gender Diversity of the Board of Directors***

The gender diversity of the board of directors refers to the differences in the characteristics of board members that can be seen from their backgrounds and personalities (Syabilla et al., 2021). By including women in the board of directors, this shows that the company minimizes discrimination. This means that the company provides equal opportunities for anyone regardless of gender, and thus the company's reputation in the eyes of investors will increase indirectly.

### ***Audit Committee***

The audit committee is established by the board of commissioners to assist independent commissioners in fulfilling their financial oversight and reporting responsibilities. Planning and implementation of monitoring is the responsibility of the audit committee, which also assesses the audit results to evaluate the strength and appropriateness of internal controls, which includes procedures for preparing financial statements (Sunarsih et al., 2021).

### ***The Influence of Gender Diversity in the Board of Directors and Board of Commissioners***

The goal of liberal feminism is to give women full and personal autonomy. According to this school of thought, logic and the separation of the private and public spheres are the foundation of equality and freedom. Every human being, including women, is able to think and behave reasonably. Women are to blame for their own origins of oppression and underdevelopment. In order for women to compete in the realm of "free competition" and have an equal status with men, they must prepare themselves. The presence of women on the board of directors and commissioners not only reflects the principle of equality, but can also improve the quality of decision-making, encourage innovation, and improve the company's reputation. This is in line with the principle of free competition in liberal feminism, where everyone has the right to equal opportunities to contribute to the public world. Research by Pajaria (2020) revealed that the gender diversity of the board of directors and the gender diversity of the board of commissioners can affect CSR. Referring to this, the hypothesis in this study is:

H1: Gender Diversity of the Board of Commissioners affects Corporate Social Responsibility

H2: Gender Diversity of the Board of Directors affects Corporate Social Responsibility

### ***Influence of the Audit Committee***

According to agency theory, information asymmetry leads to conflicts of interest between agents and principals, where management has more knowledge about the company than principals. This information imbalance causes differences of views between shareholders and management in assessing risk (Nasution & Prasetyo, 2022). As a result, managers tend to choose options that involve the least risk and uncertainty, while principals have their own views on maximizing profits. The implementation of Corporate Social

Responsibility (CSR) is a form of transparency in company performance. Companies that carry out CSR will report their CSR activities, so that it becomes more transparent. A high level of transparency can reduce information asymmetry. The audit committee plays a role in carrying out supervision and control to help improve the company's performance. Previous research conducted by Abidin & Lestari (2020) showed that the audit committee has an influence on CSR. Referring to this explanation, the hypothesis obtained in this study is:

H3: Audit Committee affects Corporate Social Responsibility

## METHODOLOGY

This study uses an associative quantitative method to find out how two or more variables relate to each other. Associative research is research that focuses on how certain variables relate to each other (Sitepu et al., 2023). The bound variable in this study is corporate social responsibility, for the independent variables in this study, namely the gender diversity of the board of commissioners, the gender diversity of the board of directors and the audit committee.

The population taken in this study is banking sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period. The sample collection technique used is purposive sampling. Purposive sampling is a technique for collecting data based on personal strategies, expertise, or preferences. In other words, it is used to calculate the sample size and can be done statistically or according to research estimates (Ghadani et al., 2022).

The sustainability report of banking companies listed on the IDX in 2021-2023 is a secondary data source used in this study. According to Yustin & Effendi (2021), data that can be accessed from already available sources is referred to as secondary data. Secondary data can be retrieved directly from libraries or data publishers, in addition, it can be obtained through organizations or parties that publish secondary data.

To get an overview of how variables relate to each other, descriptive statistical analysis and multiple linear regression were used to analyze the data. Before multiple regression testing is performed, the regression models used in the study should be tested with classical assumptions such as normality, heteroscedasticity, multicollinearity, and autocorrelation.

The regression equation in this study is as follows:

$$Y = \alpha + \beta_1 D_{1i} + \beta_2 D_{2i} + \beta_3 X_3 + e$$

Information:

- Y : Corporate Social Responsibility
- A : constant
- B : Regression direction coefficient
- D1 : Gender Diversity of the Board of Commissioners
- D2 : Gender Diversity of the Board of Directors
- X3 : Audit committee
- E : error

## RESULTS

This study aims to analyze whether there is an influence of gender diversity on the board of directors and board of commissioners, audit committee on corporate social responsibility (CSR). In this study, the sample of companies used consisted of 51. Data is collected from annual reports and related documents compiled by companies during the research period. The purposive sampling method is used to select samples, based on special criteria according to research needs. Descriptive statistical analysis is used to present a general summary of the characteristics of the research variables, such as the lowest value, the highest, the mean, and the standard deviation.

### *Descriptive Statistical Results*

Descriptive statistics are used to examine data by describing the results of the research, but do not aim to draw generalized conclusions (Idawati & Hanifah, 2022). Descriptive statistics present an overview of the data using measures such as mean, variance, maximum value, minimum, and standard deviation.

Table 1. Descriptive Statistical Test Results

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Gender Diversity of the Board of Directors	51	0	1	0,86	0,348
Gender Diversity of the Board of Commissioners	51	0	1	0,35	0,483
Audit Committee	51	3	8	4,59	1,458
Corporate Social Responsibility	51	0,0	0,9	0,547	0,1579
Valid N (listwise)	51				

Source: Data processed (2024)

The findings of the descriptive statistical test table 1, the variable Corporate Social Responsibility (Y), had an average of 0.547 with a value range from 0.0 to 0.9. The standard deviation value shown is 0.1579, below the average value, therefore it can be obtained that the data of CSR variables during 2021-2023 does not vary. The X1 variable, namely the diversity of the board of directors, has a mean of 0.86 with a value range of 0 to 1. The amount of standard deviation value of 0.348 that can be obtained is that the diversity data of the board of directors in 2021-2023 does not vary. Meanwhile, for the second variable or the board of commissioners (X2) shows a smaller mean value of 0.35

with a value range between 0 to 1. The standard deviation value is 0.483 so that it can show that the variation of X2 data is at a moderate level. In the last variable, namely the audit committee (X3), it has a mean value of 4.59 and a standard deviation of 1.458. This indicates that the audit committee in 2021–2023 does not vary because the mean is greater than the standard deviation. Variables have relatively homogeneous (grouped) or stable data if the mean value is more than the standard deviation. If the mean value is below the standard deviation, the variable contains relatively heterogeneous (ungrouped) or varied data.

**Classical Assumption Test**

*Normality Test*

**Table 2. Normality Test Results**

<b>One-Sample Kolmogorov-Smirnov Test</b>	
	Unstandardized Residual
N	51
Test Statistic	0,119
Asymp. Sig. (2-tailed) <sup>c</sup>	0,07

Source: Data processed (2024)

The purpose of the normality test is to verify that the residual variables or disturbances in the regression model have a normal distribution. As one of the fundamental assumptions of regression analysis, residual normality is very important. If the residual distribution is abnormal, the regression model estimation results can become invalid or biased (Mali & Amin, 2021).

It is evident from the findings of the normality test Table 2, Asymp.Sig (2-tailed) has a significant value of  $0.07 > 0.05$ . Thus, It is possible that the information is distributed normally and that the assumptions of the regression model or the normality requirements have been met are in line with the decision-making principles in the Kolmogorov-Smirnov (K-S) normality test.

**Multicollinearity Test**

**Table 3. Multicollinearity Test Results**

Model	<b>Coefficients<sup>a</sup></b>	
	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Diversitas		
Gender of the Board of Directors	0,919	1,088

Gender Diversity		
Council	0,874	1,145
Commissioner		
Audit Committee	0,807	1,239

Source: Data processed (2024)

A multicollinearity test was conducted to find out if the independent variables in one model had a correlation. In this case, the VIF value must be less than 10 and the tolerance value must be greater than 0.1 to pass this test (Verda Pramaisella, 2023).

The VIF value as shown in the results of the multicollinearity test, in the table 3 for the diversity of the board of directors is 1.088, the diversity of the board of commissioners is 1.145 and the audit committee is 1.239 which means less than 10 and the tolerance value for the three variables is above 0.10. This means that the data is not exposed to symptoms of multicollinearity.

### *Heteroscedasticity Test*

**Table 4. Heteroscedasticity Test Results**

Coefficients <sup>a</sup>		
Model	t	Sig.
(Constant)	0,539	0,593
Gender Diversity Board of Directors	1,647	0,106
Gender Diversity Board of Commissioners	-0,41	0,684
Audit Committee	0,399	0,692

Source: Data processed (2024)

All independent variables need to be identified for variance and inconsistent error conditions using heteroscedasticity tests. If the regression model does not show heteroscedatic symptoms, which can be assessed by the White test, it is considered satisfactory. If the probability of chi-square  $< 0.05$ , the symptom of heteroscedasticity is detected. On the other hand, the variable is not affected by the symptom of heteroscedasticity if the probability of chi-square  $> 0.05$ . (Idawati & Hanifah, 2022).

The test results listed in the table 4, the results show that the diversity variable of the board of directors has a significance value of 0.106, the diversity of the board of commissioners is 0.684 and the audit committee is 0.692. Since all of these significance values are above 0.05, the regression model has no symptoms of heteroscedasticity in the independent factors examined, so the assumption of homoscedasticity in the regression model has been met.

*Autocorrelation Test*

**Table 5. Autocorrelation Test Results**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
	,439 <sup>a</sup>	0,193	0,141	0,1464	2,192

Source: Data processed (2024)

The purpose of the autocorrelation test is to determine whether the perturbation error at a given time (t) and the perturbator error during the previous period (t-1) are related. The Durbin-Watson test can be used to detect autocorrelation. (Dan & Institutional, 2022).

The results of the autocorrelation test table 5, show a Durbin-Watson value of 2.192, which is greater than the du value of 1.6754 ( $1.6754 < 2.045 < 2.3246$ ) and lower than 4-du. This indicates that in the regression model in this study there are no autocorrelation symptoms.

*Multiple Linear Regression Analysis*

**Table 6. Multiple Linear Regression Test Results**

Type	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0,321	0,077		4,185	0
Gender Diversity Council Management Gender Diversity of the Board of Commissioners Audit Committee	0,079	0,062	0,175	1,279	0,207
	-0,076	0,046	-0,231	-1,65	0,106
	0,04	0,016	0,37	2,537	0,015

Source: Data processed (2024)

The following equation is derived from the data of table 6 after regression using the Fixed Effect Model:

$$CSR = 0,321 + 0,079 (X1) - 0,076 (X2) + 0,04 (X3) + e$$

1. The value of the Constant is 0.321. According to the value of this constant, an independent variable is considered to have a value of 0.

Thus, the variable coefficient of corporate social responsibility disclosure has a value of 0.321 and vice versa.

2. The value of the gender diversity regression coefficient of the board of directors is 0.079, it can be interpreted that the X1 variable increases, the Y variable also increases and vice versa.
3. The value of the gender diversity regression coefficient of the board of commissioners is -0.076, so it can be interpreted that the X2 variable increases, the Y variable also decreases and vice versa.
4. The value of the regression coefficient of the audit committee is 0.04, so it can be interpreted that the variable X3 increases, the variable Y also increases and vice versa.

### *Determination Coefficient Test (R<sup>2</sup>)*

**Table 7. Determination Coefficient Test Results**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	,439 <sup>a</sup>	0,193	0,141	0,1464

Source: Data processed (2024)

The determination coefficient (R<sup>2</sup>) test was carried out to assess whether there was a significant correlation between independent variables, such as the gender diversity of the board of directors (X1), the gender diversity of the board of commissioners (X2), and the Audit Committee (X3), with the bound variable being Integrated Reporting (Y). The value of the determination coefficient ranges from 0 to 1. Independent variables can almost completely explain the variability of dependent variables if the value of R<sup>2</sup> is close to 1. On the other hand, if the R<sup>2</sup> value is close to 0, the independent variable does not provide any significant information to the dependent variable (Verda Pramaissella, 2023).

The results of the determination coefficient test table 7, can be seen through the Adjusted R Square value, because the variables used are more than two variables. The three independent variables of board of directors diversity, board of commissioners diversity, and audit committee can all account for 14% of the variance in the corporate social responsibility variable, according to the Adjusted R Square of 0.141. Meanwhile, 86% were influenced by variables outside the study.

*Simultaneous Test (f)*

**Table 8. Statistical Test Results f**

ANOVA <sup>a</sup>		
Model	F	Sig.
Regression	3,735	,017 <sup>b</sup>
Residual		
Total		

Source: Data processed (2024)

The extent to which independent factors collectively affect dependent variables can be assessed using simultaneous tests (F test). The F-count value with the F-table should be compared to perform this test. In essence, the F test determines whether the bound variable is significantly affected by each of the independent variables in the model taken together so that it can be concluded that the independent variable is able to affect the bound variable simultaneously if the F-calculated value is higher than the F-table value. (Ghadani et al., 2022).

The results of the simultaneous test table 8, it can be seen that the independent variables of the diversity of the board of directors, the diversity of the board of commissioners, and the audit committee significantly affect the bound variable, namely CSR at the same time because the significance value is  $0.017 < 0.05$ .

*Partial Test (t)*

**Table 9. Statistical Test Results t**

Coefficients <sup>a</sup>		
Model	t	Sig.
(Constant)	4,185	0
Diversitas Gender of the Board of Directors	1,279	0,207
Gender Diversity Council Commissioner	-1,65	0,106
Audit Committee	2,537	0,015

Source: Data processed (2024)

The purpose of the partial test is to measure the individual effects of each independent variable on the dependent variable. A partial test with a

significance threshold of 0.05 was used to analyze the data of this study (Setiawan & Ridaryanto, 2022).

The results of the partial test table 9 show that the diversity variable of the board of directors (X1), the calculated t-value is 1.279 and the significance value is 0.207. This shows that in this study, corporate social responsibility is not affected by the variable diversity of the board of directors. Meanwhile, for the diversity variable of the board of commissioners (X2), the value of t is -1.65 and the significance value is 0.106, which is greater than 0.05, this means that the diversity of the board of commissioners also has no influence on corporate social responsibility. Finally, for the audit committee (X3), the t-value is 2.537 and the significance value is 0.015, which is less than 0.05, meaning that the audit committee can affect corporate social responsibility.

## **DISCUSSION**

### ***The Effect of Gender Diversity of the Board of Directors on Corporate Social Responsibility***

The results of the t-test showed that the regression coefficient had a positive direction of 1.279 and a significance value of 0.207 was greater than 0.05. This shows that corporate social responsibility is not affected by the independent variable, namely the gender diversity of the board of directors. Therefore, it can be obtained that gender diversity in the board of directors, both with the presence of female representatives and other gender variations, does not have a significant impact on decisions or the implementation of policies related to CSR. The results of these findings indicate that the factor of gender diversity in the board of directors is not the main driver in the formation or development of the company's CSR initiatives. This finding is in line with a study conducted by Shafamega (2021), the gender diversity of the board of directors cannot affect CSR which means that the disclosure of corporate responsibilities is not affected by the presence of a certain percentage of female directors.

### ***The Effect of Gender Diversity of the Board of Commissioners on Corporate Social Responsibility***

The results of the t-test obtained a significance value of  $0.106 > 0.05$ , this test revealed that the regression coefficient value was 1.65 with a negative direction. This proves that the gender diversity variable of the board of commissioners has no influence on corporate social responsibility. It can be interpreted that the presence of a larger number of women on the board of commissioners does not necessarily make the company more concerned or active in social, environmental, and community activities, and conversely, companies that are more dominated by men on the board of commissioners also do not show a significant decrease in CSR commitment. This indicates that differences in the gender composition of the board of commissioners do not correlate with policies, decisions, or actions related to corporate social responsibility. The findings of this study support the findings of Septianingsih & Muslih (2019) which found that the gender diversity of the board of commissioners has nothing to do with CSR. This is because the lack of women in the board of directors means that the company can continue to monitor CSR disclosure.

### *The Influence of the Audit Committee on Corporate Social Responsibility*

The findings of the t-test revealed a positive regression coefficient value of 2.537 and a significance level of  $0.015 < 0.05$ . This indicates that the audit committee variable has an effect on corporate social responsibility. It can be interpreted that the existence of an efficient audit committee can motivate companies to be more active in carrying out their social responsibilities. This positive relationship proves that the contribution of the audit committee to corporate social responsibility policies and implementation has increased along with the quality of its role and monitoring. With better supervision, the audit committee can ensure that CSR activities are carried out with transparency, accountability, and in line with the goals set by the company, thereby increasing the effectiveness and positive impact of the CSR. The results of this study are in line with the research of Moghtaderi et al. (2020) on the influence of audit committees on Corporate Social Responsibility.

### **CONCLUSIONS AND RECOMMENDATIONS**

The results of the study show that gender diversity in the board of directors and board of commissioners does not affect the implementation of corporate social responsibility (CSR). Gender diversity in both boards, despite the presence of women or other gender variations, does not show a significant contribution to decision-making or the implementation of CSR policies. On the contrary, the existence of an effective audit committee has proven to have a positive influence on the implementation of CSR, with better supervision increasing transparency, accountability, and efficiency in the implementation of corporate CSR. This can help meet the Sustainable Development Goals (SDGs), especially the goals of reducing poverty, strengthening people's welfare, and protecting the environment. To realize sustainable development, companies should focus more on strengthening the role of the audit committee in ensuring that CSR policies are implemented properly. Although gender diversity has not been proven to directly affect CSR, companies can still adopt the principles of diversity and inclusivity at the board level to create a fairer and more balanced work environment, which can ultimately contribute to the overall achievement of the SDGs.

The suggestion of future research is to be able to explore additional factors that can have a significant impact on CSR implementation to obtain a more comprehensive understanding of the influence of corporate structure on CSR. In addition, further research can increase the sample size by comparing the influence of gender diversity and the role of audit committees on CSR in various industry sectors and provide insights related to certain sectors that are more vulnerable or more supportive of CSR implementation based on certain structural factors. Research can also focus on measuring the impact of CSR activities in greater depth, both social, economic, and environmental, using more detailed metrics to evaluate how much corporate social responsibility (CSR) helps achieve the sustainable development goals (SDGs).

## FURTHER STUDY

Future research is recommended to further explore the role of corporate governance mechanisms, such as risk committees and nomination committees, in supporting effective CSR implementation. In addition, research can examine the influence of corporate culture and ethical leadership on the success of CSR programmes. Cross-industry studies that compare companies by size, business sector, and ownership (public or private) are also important to understand the dynamics that influence CSR implementation. The use of mixed-methods with quantitative analysis and in-depth interviews can provide more holistic insights into the factors that drive CSR success in achieving sustainable development goals (SDGs).

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