# THE INFLUENCE OF BOARD OF DIRECTORS, AUDIT COMMITTEE, AND OWNERSHIP STRUCTURE TO THE CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES (A STUDY IN INDONESIAN AND THE PHILIPPINES SHARIAH COMPANIES)

## **UNDERGRADUATE THESIS**



By: TRI HAPSARI RAHMADANI (20190420267)

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2023

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# **UNDERGRADUATE THESIS**

Submitted in fulfillment of the bachelor's degree requirements at the Accounting Study Program, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta



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## **DECLARATION PAGE**

Written by,

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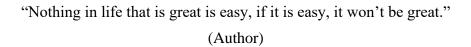
I certify that this undergraduate thesis with the title "The Influence of Board of Directors, Audit Committee, and Ownership Structure to the Corporate Social Responsibility Disclosures (A Study in Indonesian and the Philippines Shariah Companies)" is the result of my own original work in fulfillment of the requirements for a degree in Accounting from the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. No previous studies and submitted research for bachelor's degrees at higher education institutions have the same content as this research except the reference studies included in the Bibliography. If there is a violation of scientific ethics, I am willing to accept academic sanctions.

Yogyakarta, March 20, 2023

METERAL TEMPERATURE ABSTAKX273745436

Tri Hapsari Rahmadani

# **MOTTO**



"It is not enough to do your best, you must know what to do & then do your best" (Edwards Deming)

"Do not be afraid, I am with you all the time, listening and seeing." (Quran 20:46)

### **DEDICATION PAGE**

Alhamdulillahirabilallamin, praise be to Allah, the most merciful and gracious who has given me the strength, blessings, and grace to accomplish my undergraduate thesis with the title "The Influence of Board of Directors, Audit Committee, and Ownership Structure to the Corporate Social Responsibility Disclosures (A Study in Indonesian and the Philippines Shariah Companies)" at the International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta.

I would not have been able to finish this undergraduate thesis without the help of many people. Several people have helped support me mentally, financially, and academically. Without the help of these people, it would be very difficult for me to complete this undergraduate study. Through this thesis I would like to express my gratitude to the following parties:

- To Allah SWT., who has provided me his blessings, grace, strength, and ease in pursuing and finishing my education.
- To my dearest parents, who always support and love me unconditionally.
   Thank you for instilling me with a strong passion for learning and always try your best to put me on the path to greatness.
- 3. To my dear sisters, Swesty and Niar. Thank you for your support and guidance. Thank you for teaching me that life is hard, but it gets easier when you have faith.
- 4. To Mrs. Peni Nugraheni, S.E., M.Si., Ak., CA. as my thesis supervisor.

  Thank you for your knowledge and time to guide me finish the study.

- 5. To my best friends, Kartika Tri Nastiti, Aline Crystynauly, and Faizal Reza, who always support me and stay with me, offered me wisdom and encourage me. Thank you for believing in me, I thank God for the day you walked into my life.
- 6. To my good friends, Annisa Balqis, Puji Astuti, Evelyne Sukmawardhani, and Taqy Avecena who have helped me collect the research data. I am very grateful for the time and effort you gave to help me complete the research data.
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### **PREFACE**

Alhamdulillahirabbilalamin, all praise and thanks are only to Allah SWT for the blessing, grace, and strength to enable the writer to complete this undergraduate thesis on "The Influence of Board of Directors, Audit Committee, and Ownership Structure to the Corporate Social Responsibility Disclosures (A Study in Indonesian and the Philippines Shariah Companies)".

This undergraduate thesis is done as a requirement to complete education and get a bachelor's degree in accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The choice of this title was motivated by the increasing awareness of companies on the importance of CSR disclosure, especially awareness of sharia companies in Indonesia and the Philippines, which continues to increase in number. It is hoped that this study can provide an understanding to companies, communities, policymakers, government, and investors about the importance of CSR disclosure.

The completion of this undergraduate thesis is inseparable from the contribution and support of many parties. Through this thesis, the author would like to express her deepest gratitude to:

1. The Dean of the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, Prof. Rizal Yaya, S.E., M.Sc., Ph.D, Ak, CA who has provided me with knowledge and guidance during the time when the author study at the university.

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   completing the study.
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- 6. All parties who have contributed to supporting and assisting the author to complete this undergraduate thesis.

The author realize that this undergraduate thesis is not perfect and has shortcomings in it. Therefore, suggestions and constructive criticism are needed for the development of future research on the same topics.

Yogyakarta, March 20, 2023

Tri Hapsari Rahmadani

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