

**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:

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**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

2023

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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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2023**

DECLARATION PAGE

Written by,

Name : Tri Hapsari Rahmadani

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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



Tri Hapsari Rahmadani

MOTTO

“Nothing in life that is great is easy, if it is easy, it won’t be great.”

(Author)

“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

Alhamdulillahilalamin, 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:

1. To Allah SWT., who has provided me his blessings, grace, strength, and ease in pursuing and finishing my education.
2. 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.
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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.

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PREFACE

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

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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4. All staff and lecturers of Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, who have taught and assisted the author in completing the study.
5. The author's family, friends, and colleagues who always support and encourage the author.
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

TABLE OF CONTENTS

COVER PAGE	i
SUPERVISOR APPROVAL PAGE.....	ii
EXAMINER APPROVAL PAGE	iii
DECLARATION PAGE.....	iv
MOTTO	v
DEDICATION PAGE.....	vi
ABSTRACT	ix
PREFACE.....	x
TABLE OF CONTENTS.....	xii
LIST OF TABLES	xiv
LIST OF FIGURES	xv
LIST OF APPENDIX	xvi
CHAPTER I.....	1
INTRODUCTION.....	1
A. Background.....	1
B. Formulation of the Problem	9
C. Research Purpose	10
D. Benefits of Research	10
CHAPTER II.....	12
LITERATURE REVIEW	12
A. Theoretical Basis	12
1. Stakeholder Theory.....	12
2. Corporate Governance Mechanism.....	14
B. Hypothesis Development and Previous Research	22
1. The Effect of Board of Directors Size on CSR Disclosure	22
2. The Effect of Board of Directors Meeting on CSR Disclosure	23
3. The Effect of Audit Committee Size on CSR Disclosure	25
4. The Effect of Audit Committee Expertise on CSR Disclosure	26
5. The Effect of Managerial Ownership on CSR Disclosure	27
6. The Effect of Institutional Ownership on CSR Disclosure	28
7. The Effect of Foreign Ownership on CSR Disclosure	30
C. Research Model	31
CHAPTER III	32
RESEARCH METHOD	32
A. Methods and Models of the Research.....	32
B. Data Type	32
C. Sampling Technique.....	33
D. Data Collection Technique	33

E. Variable Operational Definition	33
1. Variable Dependent	34
2. Variable Independent	34
3. Variable Control	36
F. Instrument and Data Quality Test.....	37
1. Descriptive Statistic Test	37
2. Classical Assumption Test.....	37
G. Hypothesis Testing	40
CHAPTER IV.....	42
RESEARCH FINDINGS AND ANALYSIS	42
A. General Description of Research Objects/Subjects.....	42
B. Descriptive Statistics Test	42
C. Classical Assumption Test	46
D. Hypothesis Test.....	50
E. Research Analysis.....	57
CHAPTER V	65
CONCLUSION AND SUGGESTION	65
A. Conclusion.....	65
B. Implication	66
C. Suggestion	66
D. Limitation.....	67
BIBLIOGRAPHY	68
APPENDIX	

LIST OF TABLES

Table 3.1 Variable Measurement.....	37
Table 4.1 Sample Distribution	42
Table 4.2 Descriptive Statistics	43
Table 4.3 Normality Test	47
Table 4.4 Multicollinearity Test.....	48
Table 4.5 Heteroscedasticity Test	49
Table 4.6 Autocorrelation Test	49
Table 4.7 Coefficient of Determination Test Result.....	50
Table 4.8 Simultaneous Effect Test (F test) Result	51
Table 4.9 Partial Test (t-test) Result.....	52
Table 4.10 Summary of Hypothesis Testing Results.....	56

LIST OF FIGURES

Figure 2.1 Research Model..... 32

APPENDIX

Appendix 1 Statistical Results..... 89