

**THE INFLUENCE OF BOARD OF DIRECTORS AND AUDIT
COMMITTEE ON CSR DISCLOSURE
(An Evidence of Shariah Compliance Companies in Indonesia and Uni
Emirate Arab)**

**PENGARUH DIREKSI DAN KOMITE AUDIT TERHADAP
PENGUNGKAPAN CSR
(Bukti Perusahaan Syariah Di Indonesia Dan Uni Emirat Arab)**



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**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2023**

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UNDERGRADUATE THESIS

Submitted as Partial Fulfilment of the Requirement for the Attainment of the
Bachelor's Degree of Accounting in International Program of Accounting, Faculty
of Economics and Business, Universitas Muhammadiyah Yogyakarta



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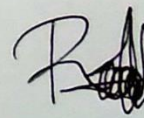
2023

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I hereby declare that this undergraduate thesis entitled “THE INFLUENCE OF BOARD OF DIRECTORS AND AUDIT COMMITTEE ON CSR DISCLOSURE: (An Evidence of Shariah Compliance Companies in Indonesia and Uni Emirate Arab)” is my own original work to fulfil the requirement for the degree of *Sarjana Akuntansi (S. Ak)* in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. It does not consist of any content previously written or published by other people, in exception all quotes and ideas which are purposely taken are considered as the research references and listed in the references list. Therefore, if any violation of scientific ethics found in this study, I am responsible and agree to accept any relevant academic consequences.

Yogyakarta, May 21st, 2023



Rini Muhrisa

DEDICATION PAGE

Alhamdulillahirabbilalamin, all my gratitude goes to Allah SWT, the most merciful and most gracious who has given me the blessing and opportunity to accomplish my undergraduate thesis well.

This undergraduate thesis is dedicated to:

Bapak, love of my life, who always give his best to his children and never give up even though he is a single parent. Also, Mama, soul of my life, who love me more than her life. I love you unconditionally. Thanks for always give me your endless prayer, love, support, and motivation. I am grateful to having you in my life. This undergraduate thesis is dedicated to you.

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PREFACE

All praise and gratitude are presented to Allah SWT for blessing, mercy, health, and opportunity so that the researcher can finish this undergraduate thesis entitled ““THE INFLUENCE OF BOARD OF DIRECTORS AND AUDIT COMMITTEE ON CSR DISCLOSURE: (An Evidence of Shariah Compliance Companies in Indonesia and Uni Emirate Arab)”. This undergraduate thesis is written to fulfil one of the requirements for the attainment of bachelor’s degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher took this topic in hopes that it can provide an overview for the investors, society, company, and regulator related to what the characteristics of board of directors and audit committee that have influence towards the corporate social responsibility disclosure and provide ideas for the future research.

The completion of this undergraduate thesis is inseparable from support, guidance, and help from various parties. Therefore, the researcher would like to thank as much as possible to:

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The researcher realizes that this undergraduate thesis is far from perfection. Therefore, any suggestion and constructive criticism are expected for further improvement of this research. Lastly, hopefully this undergraduate thesis can be beneficial for its readers.

Yogyakarta, May 1st, 2023



Rini Muhrisa

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