

## ABSTRAK

PENGARUH KERAGAMAN DIREKSI *GENDER DIVERSITY*, *MILLENNIAL LEADERSHIP* DAN *NATIONALITY DIVERSITY* TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* PADA PERUSAHAAN SEKTOR MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2022

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Penelitian ini memiliki tujuan untuk mengetahui keterkaitan antara pengaruh keragaman direksi terhadap pengungkapan *Corporate Social Responsibility* baik secara parsial maupun simultan yang terjadi pada perusahaan sektor manufaktur. Penentuan sampel menggunakan teknik purposive sampling. Peneliti mengambil sampel penelitian pada periode 2018 - 2022 dengan jumlah observasi sebanyak 170 pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Indeks yang digunakan dalam penelitian untuk menguji tingkat pengungkapan CSR menggunakan indeks pengungkapan GRI G4 dengan nilai maksimal sebesar 91 poin. Teknik pengujian data menggunakan analisis statistik deskriptif, estimasi model regresi, pemilihan model regresi, uji asumsi klasik, uji hipotesis, koefisien korelasi, dan koefisien determinasi. Hasil pengujian secara parsial menunjukkan bahwa *millennial leadership* dan *nationality diversity* berpengaruh terhadap pengungkapan CSR, sedangkan *gender diversity* tidak berpengaruh terhadap pengungkapan CSR. Hasil pengujian secara simultan menunjukkan bahwa *gender diversity*, *millennial leadership* dan *nationality diversity* secara bersama-sama berpengaruh terhadap pengungkapan CSR. Berdasarkan hasil penelitian, saran yang dapat diberikan untuk peneliti selanjutnya yaitu dapat melakukan penelitian sejenis dengan menambahkan variabel lain seperti variabel *intervening* atau variabel *moderating* guna mendorong dan menghasilkan pengaruh pada variabel *gender diversity* terhadap pengungkapan CSR.

**Kata Kunci:** *Gender Diversity*, *Millennial Leadership*, *Nationality Diversity*, *Corporate Social Responsibility*

## **ABSTRACT**

*THE INFLUENCE OF BOARD DIVERSITY GENDER DIVERSITY,  
MILLENNIAL LEADERSHIP AND NATIONALITY DIVERSITY ON  
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN  
MANUFACTURING SECTOR COMPANIES LISTED  
ON THE INDONESIAN STOCK EXCHANGE  
PERIOD 2018-2022*

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*This study aims to determine the relationship between the influence of the diversity of directors on the disclosure of Corporate Social Responsibility both partially and simultaneously that occurs in manufacturing sector companies. Sample determination using purposive sampling technique. Researchers took research samples in the period 2018 - 2022 with a total of 170 observations in manufacturing companies listed on the Indonesia Stock Exchange. The index used in the study to test the level of CSR disclosure uses the GRI G4 disclosure index with a maximum value of 91 points. The data testing technique uses descriptive statistical analysis, regression model estimation, regression model selection, classical assumption test, hypothesis testing, correlation coefficient, and coefficient of determination. Partial test results show that millennial leadership and nationality diversity affect CSR disclosure, while gender diversity has no effect on CSR disclosure. Simultaneous test results show that gender diversity, millennial leadership and nationality diversity together affect CSR disclosure. Based on the results of the study, suggestions that can be given to future researchers are that they can conduct similar research by adding other variables such as intervening variables or moderating variables in order to encourage and produce an influence on the gender diversity variable on CSR disclosure.*

**Keyword:** *Gender Diversity, Millennial Leadership, Nationality Diversity, Corporate Social Responsibility*