

## Board meeting, loss, and corporate social responsibility disclosure

Type: Article

Abstract:

The purpose of this study is to analyze how the meeting of the board of commissioners and board of directors affect the level of corporate social responsibility disclosure. This study uses 251 observations from 71 companies listed on the Indonesia Stock Exchange (IDX) in the period 2010-2017. This study finds that the board of commissioners meeting does not affect corporate social responsibility disclosure (CSR), but the board of directors meeting has a negative and significant effect on CSR. Furthermore, this study finds that loss suffered by company does not affect CSR. However, the loss suffered by company can mitigate the negative relationship between the board of directors meeting and CSR. For companies, managers, and shareholders, this study can show how to manage the frequency of board meeting effectively, especially when the company is experiencing loss. This research shows that the frequency of board meeting becomes effective when the company suffers loss.

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