

**THE ROLE OF AUDIT COMMITTEE CHARACTERISTICS IN
STRENGTHENING CORPORATE SOCIAL RESPONSIBILITY (CSR)
DISCLOSURE : THE MODERATING ROLE OF FAMILY OWNERSHIP
Evidence from Indonesian Manufacturing Firms Listed
on the Indonesia Stock Exchange (2023–2025)**

THESIS

**Presented as Partial Fulfillment of the Requirements for the Degree of
Sarjana Akuntansi (S1)**

**In International Undergraduate Program Bachelor of Accounting
Faculty of Business and Economics, Universitas Atma Jaya Yogyakarta**



**Arranged by :
Stefani Eka Yulianti
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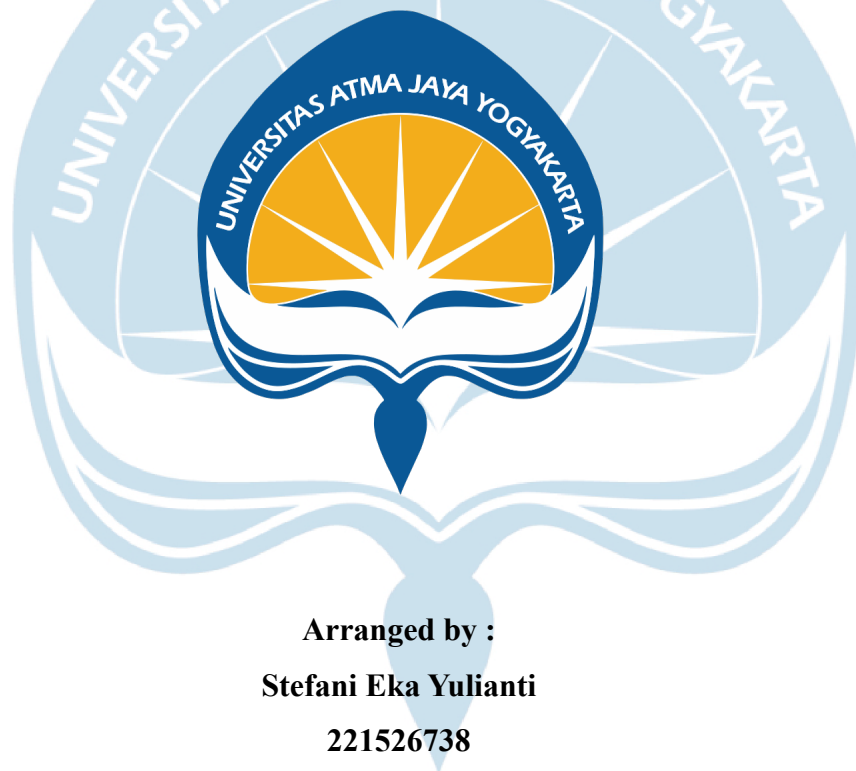
**FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITAS ATMA JAYA YOGYAKARTA
2026**

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STATEMENT OF APPROVAL

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12 June 2026

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**THE ROLE OF AUDIT COMMITTEE CHARACTERISTICS IN
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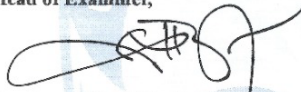
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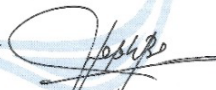


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AUTHENTICITY ACKNOWLEDGEMENT

I hereby declare that the thesis with the title:

**THE ROLE OF AUDIT COMMITTEE CHARACTERISTICS IN
STRENGTHENING CORPORATE SOCIAL RESPONSIBILITY (CSR)
DISCLOSURE : THE MODERATING ROLE OF FAMILY OWNERSHIP
Evidence from Indonesian Manufacturing Firms Listed
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is entirely the result of my own thoughts and writing. I fully acknowledge that this thesis does not include the work of others, except for those that have been properly cited and listed in the references.

Yogyakarta, 12 June 2026

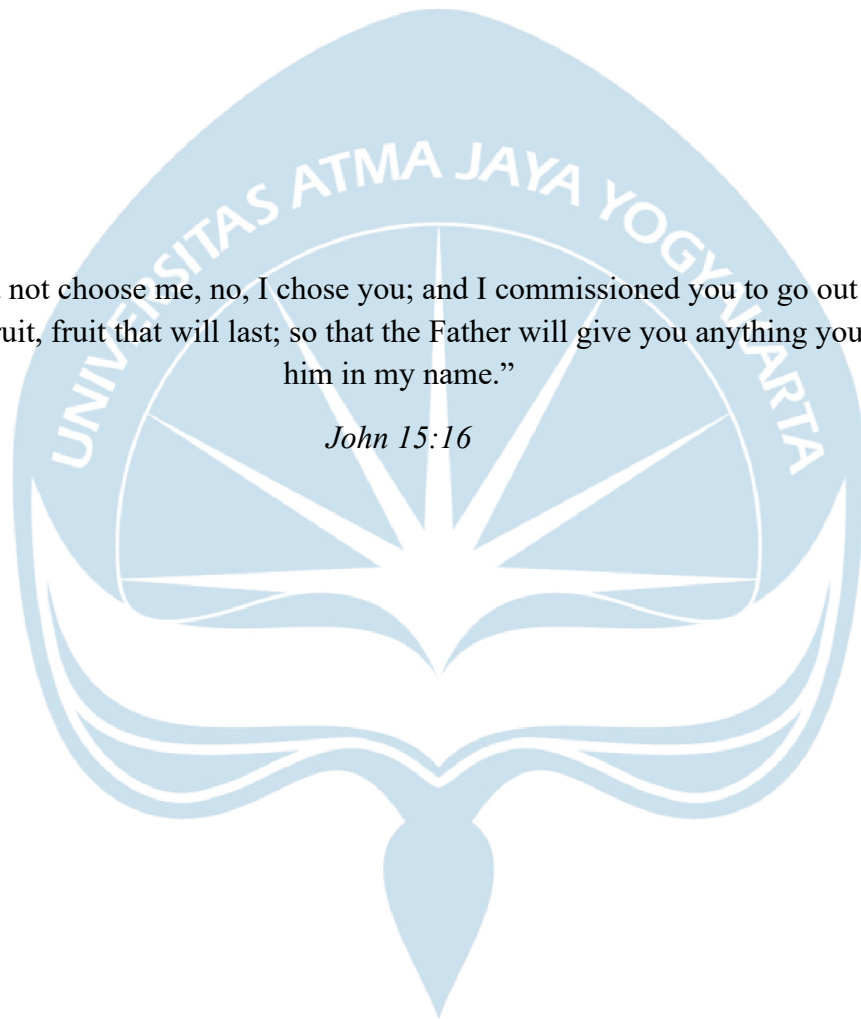


Stefani Eka Yulianti

MOTTO

“You did not choose me, no, I chose you; and I commissioned you to go out and to bear fruit, fruit that will last; so that the Father will give you anything you ask him in my name.”

John 15:16



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All praise and glory to God for His blessings and guidance, without which I would not have been able to complete this undergraduate thesis titled "The Role of Audit Committee Characteristics In Strengthening Corporate Social Responsibility (CSR) Disclosure : The Moderating Role Of Family Ownership". Throughout this journey, I received encouragement, guidance, and advice from many people, and I am deeply grateful to all of them.

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I realize that this thesis has its limitations and may contain errors or gaps. I welcome any constructive criticism and suggestions that could improve the quality of my work. Finally, I hope this thesis proves to be useful and valuable to its readers.

TABLE OF CONTENTS

<i>TITLE</i>	<i>ii</i>
<i>STATEMENT OF APPROVAL</i>	<i>iii</i>
<i>LETTER OF STATEMENT</i>	<i>iv</i>
<i>AUTHENTICITY ACKNOWLEDGEMENT</i>	<i>v</i>
<i>MOTTO</i>	<i>vi</i>
<i>ACKNOWLEDGEMENT</i>	<i>vii</i>
<i>TABLE OF CONTENTS</i>	<i>ix</i>
<i>LIST OF TABLES</i>	<i>xii</i>
<i>INTRODUCTION</i>	<i>1</i>
1.1. Background	<i>1</i>
1.2. Research Question	<i>6</i>
1.3. Research Objectives	<i>8</i>
1.4. Significance of the Study	<i>8</i>
1.4.1. Theoretical Significance	<i>9</i>
1.4.2. Practical Significance	<i>9</i>
<i>LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT</i>	<i>11</i>
2.1. Agency Theory	<i>11</i>
2.2. Legitimacy Theory	<i>14</i>
2.3. Stakeholder Theory	<i>17</i>
2.4. Corporate Social Responsibility (CSR) Disclosure and GRI Standards 2021	<i>19</i>
2.5. Audit Committee Characteristics	<i>30</i>
2.5.1 Audit Committee Size	<i>30</i>
2.5.2 Audit Committee Meeting Frequency	<i>30</i>
2.5.3 Audit Committee Expertise	<i>31</i>
2.6. Family Ownership as a Moderating Variable	<i>31</i>
2.6.1 Definition and Conceptual Role of Family Ownership	<i>31</i>

2.6.2	Theoretical Basis for Family Ownership as a Moderator.....	33
2.6.3	Empirical Evidence and Research Gap	34
2.7.	Prior Research.....	36
2.8.	Hypotheses Development	41
2.9.	Conceptual Framework	45
RESEARCH METHOD		46
3.1.	Type of Research.....	46
3.2.	Population and Sample.....	47
3.2.1.	Population	47
3.2.2.	Sample and Sampling Technique	47
3.3.	Research Variables.....	48
3.3.1.	Dependent Variable	48
3.3.2.	Independent Variable.....	49
3.3.3.	Family Ownership as a Moderating Variable.....	50
3.4	Operational Variables.....	51
3.5.	Research Model	54
3.6.	Data Analysis Techniques.....	54
3.6.1.	Descriptive Analysis	55
3.6.2.	Panel Data Regression.....	55
3.6.3.	Panel Data Model Selection	57
3.6.4.	Diagnostic Checks.....	61
3.6.5.	Panel Data Regression Analysis (Random Effects Model – GLS)	64
3.6.6.	Moderated Regression Analysis	65
3.6.7	Hypothesis Testing	68
CHAPTER IV		70
DISCUSSION		70
4.1.	Research Sample.....	70
4.2.	Descriptive Statistical Analysis	71
4.3.	Classical Assumption Test	73
4.3.1.	Normality Test	74
4.3.2.	Multicollinearity Test	75
4.3.3.	Heteroskedasticity Diagnostic.....	76
4.3.4.	Autocorrelation Diagnostic.....	77
4.4.	Hypothesis Test.....	78
4.4.1.	t-Value test	79

4.4.2. F-Value test	80
4.5. Coefficient Determination (R^2)	82
4.6. Discussion of the Research Result	83
4.6.1. The Effect of Audit Committee Characteristics on CSR Disclosure.....	83
4.6.2. The Moderating Effect of Family Ownership on Audit Committee Characteristics on CSR Disclosure	91
4.6.3. Family Ownership and the Indonesian Two-Tier Board System	96
CHAPTER V	98
CONCLUSION	98
5.1. Conclusion	98
5.2. Implications	100
5.3. Research Limitations and Recommendations	102
REFERENCES	105
APPENDICES.....	109
APPENDIX 1 : Research Sample List.....	109
APPENDIX 2 : Research Sample Data	111
APPENDIX 3 : Result of Data Processing using E-Views	115

LIST OF TABLES

Table 2. 1. CSR Disclosure Index (GRI Standards 2021)	21
Table 2. 2. Summary of Previous Research.....	36
Table 3. 1. Variable Measurement	51
Table 4. 1. Sample Selection Based on Criteria	70
Table 4. 2. Descriptive Statistics Result.....	71
Table 4. 3. Normality Test Result.....	74
Table 4. 4. Multicollinearity Test Result.....	75
Table 4. 5. Heteroskedasticity Diagnostic Result (Dependent: RESABS).....	76
Table 4. 6. Autocorrelation Diagnostic Result	77
Table 4. 7. Panel EGLS Result - Model 1 (Direct Effect).....	78
Table 4. 8 Panel EGLS MRA Result - Model 2 (Moderation Effect).....	79
Table 4. 9. Variable Result	81