

ABSTRACT

CSR stands for Corporate Social Responsibility which means a business activity where the company is socially responsible to stakeholders and the community as a form of concern in improving welfare and having a positive impact on the environment. The reality is that in Indonesia the practice of CSR is still low, so it is still getting demands from the community around the company even though the government has regulated the implementation of CSR in Indonesia.

The purpose of this study was to determine the effect, both simultaneously and partially, of the characteristics of the board of commissioners and slack resources on the disclosure of Corporate Social Responsibility (CSR) in companies listed in the Kompas 100 Index in 2017-2021.

The population used in this study are companies listed on the Kompas 100 Index in 2017-2021. The sampling technique used is purposive sampling so that the number of samples used in the study is 19 samples over a period of 5 years, so that a sample of 95 companies are obtained from companies listed on the Kompas 100 Index in 2017-2021. The data analysis method in this study uses panel data regression analysis techniques using the Eviews 10 application.

The results of this study indicate that the size of the board of commissioners, the age of the board of commissioners, the education of the board of commissioners and slack resources simultaneously affect CSR disclosure. Partially, the age of the board of commissioners has no effect on CSR disclosure, the education of the board of commissioners has a positive effect on CSR disclosure, the size of the board of commissioners has no effect on CSR disclosure, and slack resources has no effect on CSR disclosure.

Keywords: Age of the Board of Commissioners, Size of the Board of Commissioners, Education of the Board of Commissioners, Slackresources, CSR