

ABSTRACT

Disclosure of Corporate Social Responsibility or Corporate Social Responsibility Disclosure as the availability of financial or non-financial company information that contains social benefits and social costs related to the organization and its environment.

This study aims to determine empirical evidence related to the factors that influence the disclosure of corporate social responsibility which uses environmental performance, slack resources, and the size of the board of directors as independent variables. Mining sector companies listed on the Indonesia Stock Exchange for the period 2018-2020 are the objects of this research with a total sample of 42 samples.

The results of this study indicate that the variables of Environmental Performance, Slack Resources, and Size of the Board of Directors simultaneously affect the Disclosure of Corporate Social Responsibility. Partially, the Environmental Performance variable has no effect on the Disclosure of Corporate Social Responsibility, while Slack Resources and the Size of the Board of Directors have a positive effect on the Disclosure of Corporate Social Responsibility.

The results of this study are expected to be a decision-making consideration for those who want to invest funds in mining sector companies listed on the Indonesia Stock Exchange, and for companies that have low disclosure values, it is expected to increase their social responsibility activities in annual reports or sustainability reports.

Keywords: *Environmental Performance, Slack Resources, Size of the Board of Directors, Disclosure of Corporate Social Responsibility.*