

ABSTRACT

Corporate social responsibility disclosure is a form of information about social responsibility activities that aims to show the community the activities carried out by the entity and their influence on society. However, *corporate social responsibility* activities in Indonesia are also still relatively low when compared to other countries. The practice of *corporate social responsibility* in Indonesia still has to be a concern for all of us, including entities and the government, because there are still many cases of companies that ignore *corporate social responsibility*. There are several factors that can affect *corporate social responsibility disclosure*, namely *slack resources*, environmental performance, and audit committees.

Researchers also aim to analyze *slack resources*, environmental performance, audit committees, and *corporate social responsibility*. In addition, this study also aims to analyze the simultaneous and partial influence of analyzing *slack resources*, environmental performance, and audit committees on *corporate social responsibility* in the Kompas 100 index company for the 2018-2021 period. The method in this study used *purposive sampling* techniques. This study had 76 observational data obtained from 19 companies. The analysis method used in this study was panel data regression analysis using *Eviews 12 software*.

The results showed that *slack resources*, environmental performance, and audit committees had a simultaneous effect on *corporate social responsibility disclosure*. In part, *slack resources* negatively affect *corporate social responsibility disclosure*, environmental performance has a positive effect on *corporate social responsibility disclosure*, while the audit committee has no effect on *corporate social responsibility disclosure*. These results can be taken into consideration in decision making.

Based on the results of the research obtained, this research is suggested to be a good reference and can be re-examined using other load variables that explain *corporate social responsibility disclosure* and re-examined using different indicators. For companies, it is recommended that they can pay attention to compliance in disclosing *corporate social responsibility disclosure*, and companies are expected to realize that *corporate social responsibility disclosure* is a company obligation that must be completed and for company management to be able to carry out duties and responsibilities in accordance with applicable policies.

Keywords: *Corporate Social Responsibility Disclosure*, Environmental Performance, Audit Committee, and *Slack Resources*