

ABSTRACT

The understanding of CSR practices in Indonesia is still relatively low and has an impact on the implementation of the company's activities. Non-financial LQ45 index companies for the 2017-2020 period only apply part of the GRI Standards and are relatively low for LQ45 companies with a fairly good economic growth prospect and are in demand by investors. Corporate social responsibility disclosure is an obligation for companies because it has been regulated in law. Some factors that can affect corporate social responsibility disclosure are slack resources, leverage and environmental performance.

This study aims to analyze slack resources, leverage, environmental performance and corporate social responsibility disclosure. This study also aims to analyze the simultaneous and partial influence of analyzing slack resources, leverage and environmental performance on corporate social responsibility disclosure in non-financial LQ45 index companies listed on the Indonesia Stock Exchange for the period 2017 - 2020. The method in this study uses quantitative methods and data collection methods use purposive sampling techniques. This study has 52 observational data obtained from 13 companies. The analysis method used in this study was panel data regression analysis using Eviews 12 software.

The results showed that slack resources, leverage, and environmental performance had a simultaneous effect on corporate social responsibility disclosure. Partially, leverage has a positive effect on corporate social responsibility disclosure, while slack resources and environmental performance have no effect on corporate social responsibility disclosure. These results can be taken into consideration in decision making.

Based on the research results, it is suggested that this research can be a good reference and can be re-examined using other independent variables that explain corporate social responsibility disclosure and re-examined using different indicators. Companies are advised to pay attention to obedience in disclosing corporate social responsibility, and companies are expected to realize that corporate social responsibility disclosure is a company obligation that must be fulfilled and for company management to carry out their duties and responsibilities in accordance with applicable policies.

Keywords : *Corporate Social Responsibility Disclosure, Environmental Performance, Leverage, Slack Resources*