

ABSTRACT

The company has the main goal to get as much profit as possible through operational activities. However, in carrying out its operational activities, the company must always go hand in hand with the surrounding environment. The things that must be considered by the company are not only economic aspects, but also environmental and social aspects.

This study aims to determine the effect of board gender diversity, slack resources, and company size on Corporate Social Responsibility (CSR) disclosure in SRI-KEHATI index companies listed on the IDX for the 2020-2020 period.

In this study, the sample selection technique used was purposive sampling, as many as 15 companies were sampled within 3 years, so that 45 sample units were studied. The analysis model used is panel data regression analysis using IBM SPSS version 26 software.

The results of the study show that board gender diversity, slack resources, and company size have an effect on the disclosure of Corporate Social Responsibility (CSR). Partially, slack resources, and company size have no effect on the disclosure of Corporate Social Responsibility (CSR). Meanwhile, the gender diversity board has a positive effect on the disclosure of Corporate Social Responsibility (CSR).

Company management is advised to have consistency in implementing and disclosing corporate social responsibility in order to improve and maintain the credibility and integrity of the company.

Keywords: Corporate Social Responsibility, board gender diversity, slack resources, company size