

ABSTRACT

Corporate social responsibility disclosure is data disclosed by a company related to its social activities. Understanding of corporate social responsibility practices in Indonesia is still relatively low, while disclosure of corporate social responsibility is mandatory for companies because it has been regulated in law. Non-financial LQ45 index companies in 2017-2021 only apply part of the GRI Standards and are still relatively low for LQ45 companies with fairly good economic growth prospects and are in demand by investors.

This study aims to determine the effect of slack resources, media exposure and risk minimization on simultaneous and partial corporate social responsibility disclosure. The population in this study is non-financial LQ45 index companies listed on the Indonesia Stock Exchange (IDX) in 2017-2021.

This research method is a quantitative method and sample selection is determined using purposive sampling. The sample obtained was 13 companies with a total of 65 observations. The analysis method used in this study is regression analysis of panel data using Eviews 12 software.

The results showed that slack resources, media exposure and risk minimization simultaneously affect corporate social responsibility disclosure. Risk minimization partially affects corporate social responsibility disclosure, while slack resources and media exposure do not affect corporate social responsibility disclosure.

Based on the research results, it can be concluded that slack resources, media exposure and risk minimization simultaneously influence the disclosure of corporate social responsibility in non-financial LQ45 index companies listed on the IDX for the 2017-2021 period. Partially, risk minimization has an effect on disclosure of corporate social responsibility, while slack resources and media exposure have no effect on disclosure of corporate social responsibility in non-financial LQ45 index companies listed on the IDX for the 2017-2021 period.

Keyword : *Corporate Social Responsibility Disclosure, Media Exposure, Risk Minimization, Slack Resources*