

ABSTRACT

Each company has the same goal, namely to make a profit. Therefore, many company activities damage the environment such as fires and logging, water and air pollution. As a form of corporate responsibility to the environment and society, the company fulfills this commitment by reporting corporate social responsibility reports.

This study aims to examine the effect of company size, slack resources, and cost leadership on the quality of corporate social responsibility disclosure in non-financial SRI-KEHATI index companies listed on the Indonesia Stock Exchange in 2017 – 2021.

The data used in this research were obtained from annual reports and sustainability reports. The population in this study are non-financial SRI-KEHATI index companies listed on the Indonesia Stock Exchange in 2017 – 2021 with a total of 33 companies. The data in this study were obtained using a purposive sampling technique and obtained 10 companies with a research period from 2017 – 2021. The method used in this study was to use quantitative methods and in data analysis using panel data regression analysis.

The results of this study indicate that company size, slack resources, and cost leadership simultaneously influence the quality of corporate social responsibility disclosure. The results of the partial test show that company size and slack resources have no effect on the quality of corporate social responsibility disclosure. Meanwhile, cost leadership has a negative effect on the quality of corporate social responsibility disclosure.

For future research, it is expected to replace GRI G4 with the latest GRI Standards. For the company is expected to be a source of information on the importance of improving the quality of corporate social responsibility disclosure. Meanwhile for investors the results of this research can be used as information for decision making.

Keywords : *Corporate social responsibility disclosure, firm size, slack resources, cost leadership*