

ABSTRACT

Corporate social responsibility disclosure is a form of concern carried out by the company to the surrounding community covering all forms of impact on all company activities. Measurement of CSR disclosure is reported in the sustainability report using the Corporate social responsibility Index (CSRDI).

The study aims to determine the effect of slack resources, board of commissioners, company size on corporate social responsibility disclosure in BUMN companies for the period 2018-2022. For the proxies used in the independent variables, namely: slack resources as measured using LN cash and cash equivalents, the board of commissioners as measured using the number of commissioners, and company size as measured using LN total assets.

This study uses a secondary data type quantitative method using E-views 12 software to test the research hypothesis. The sample technique used was purposive sampling technique and a total sample of 16 BUMN companies was selected for the 2018-2022 period. This research was analyzed using descriptive statistics and panel data regression.

The results of this study indicate that slack resources, board of commissioners, and company size simultaneously affect corporate social responsibility disclosure. Partially, the variables of the board of commissioners and company size have a positive effect on corporate social responsibility disclosure. This means that the more the board of commissioners and the larger the size of the company, the better the disclosure of corporate social responsibility. Meanwhile, the slack resources variable has no effect on corporate social responsibility disclosure. This means that the size of cash and cash equivalents in a company has no effect on corporate social responsibility disclosure.

The contribution of this study is that the board of commissioners and company size are positive determinants of corporate social responsibility disclosure in state-owned companies. Recommendations for further research are that it can change the independent variables, research objects, and different periods.

Keywords: board of commissioners, company size, corporate social responsibility disclosure, slack resources