

ABSTRACT

Companies not only focus on financial profit but also need to prioritize social profit. Social profit can be obtained by disclosing the Corporate Social Responsibility (CSR) report. Several factors can affect CSR disclosure in Indonesia, such as board gender diversity, industry type, and slack resources. Therefore, this study aims to examine the effect of board gender diversity, industry type, and slack resources on the quality of CSR disclosure.

In this study, the unit of analysis used is a group, which is a group of non-financial companies listed on the Indonesia Stock Exchange in the period 2014-2018. Total sample in this study obtained using purposive sampling technique is 80 samples, consisting of 16 companies for 5 years. This study used multiple linear regression. Data samples were analyzed simultaneously and partially.

The result shows that board gender diversity, industrial type, and slack resources affect quality of CSR disclosure simultaneously. Meanwhile, industrial type has a positive effect on the quality of CSR disclosure partially, but this study found no partially effect between board gender diversity and slack resources to quality of CSR disclosure in non-financial companies listed on Indonesia Stock Exchange during 2014-2018.

Keyword: Corporate Social Responsibility (CSR), board gender diversity, industrial type, slack resources.