

ABSTRACT

The environment is an important thing that needs to be considered by the company in carrying out operational activities. This is because the company's operational activities are one of the causes of damage to the environment. Corporate social responsibility disclosure is important for companies to produce useful information for interested parties and demonstrate the attitude of corporate social responsibility towards the environment and society.

This study aims to determine how the influence of independent commissioners, slack resources, and profitability on corporate social responsibility disclosure in basic and chemical industrial sector companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The factors tested in this study are independent commissioners, slack resources, and profitability as the independent variable, while corporate social responsibility disclosure as the dependent variable.

The research method used in this research is descriptive and verification method. The population in this study is the basic and chemical industrial sector companies listed on the Indonesia Stock Exchange, amounting to 75 companies. The sampling technique used in this study is non-probability sampling with purposive sampling method, so the number of samples is 47 companies. The data analysis used is panel data regression using the program Eviews. The type of data used is secondary data using financial statements.

The results showed that independent commissioners, slack resources, and profitability had a simultaneous effect on corporate social responsibility disclosure. Partially, independent commissioners have no effect on corporate social responsibility disclosure, while slack resources and profitability have a positive effect on corporate social responsibility disclosure.

In further research, it is suggested that other researchers can use other independent variables that have an influence on corporate social responsibility disclosure. Further researchers can also add the latest research period so that they can find out the progress of the company's efforts in carrying out its social responsibility.

Keywords: *Corporate Social Responsibility Disclosure, Independent Commissioner, Slack Resources, Profitability.*