

ABSTRACT

Corporate social responsibility disclosure is a form of corporate responsibility for the impacts caused by its business operations, in order to participate in economic sustainability, improve the quality of life of the community and the surrounding environment. The implementation of corporate social responsibility disclosure certainly has a good impact on the company and the general public. However, it is still found that many companies in Indonesia are still lacking in the disclosure of corporate social responsibility.

This study aims to determine empirical evidence related to the factors that influence the disclosure of corporate social responsibility which uses profitability, tax aggressiveness and slack resources as independent variables. Food and beverage companies listed on the Indonesia Stock Exchange for the period 2017-2019 are the objects of this study with the number of samples 81.

Tests using software version 11 obtained the results that simultaneously profitability, tax aggressiveness, and slack resources affect the corporate social responsibility disclosure. Partially obtained the results that profitability has a positive effect, tax aggressiveness and slack resources have no effect on the corporate social responsibility disclosure.

Based on the results of this study, investors in determining investment should choose companies with good levels of corporate social responsibility disclosure, and for companies that still have low disclosure values, it is expected to increase their social responsibility activities.

Keywords: Profitability, Tax Aggressiveness, Slack Resources, Corporate Social Responsibility Disclosure