

ABSTRACT

Environmental damage is increasingly happening in Indonesia due to the company's production and operational activities. In essence, the environment is an important thing that must be considered by companies when carrying out production and company operational activities. Corporate social responsibility disclosure in Indonesia is also still relatively low when compared to other countries. In essence, CSR is an important matter that must be disclosed by the company in order to provide information to parties who have an interest and pay attention to and are involved in fulfilling the welfare of the community and actively contributing in preserving the environment.

This study aims to analyze political visibility, sales growth, independent commissioners on corporate social responsibility disclosure. In addition, this study also aims to analyze partially and simultaneously the influence of political visibility, sales growth, independent commissioners on corporate social responsibility disclosure in basic and chemical industry companies listed on the Indonesia Stock Exchange in 2018-2020.

The method used in this research is descriptive and quantitative methods. This study consists of 56 samples with a period of 3 years with a total sample of 168. The type of data used is secondary data using financial statements and data analysis using panel data regression with the EViews 12 program.

The results of the study show that political visibility, sales growth and independent commissioners have a simultaneous effect on corporate social responsibility disclosure. Partially, political visibility has a positive effect and sales growth has a negative effect, while independent commissioners have no effect on corporate social responsibility disclosure.

Based on the results of the study, it is expected that it can be used as a reference and increase knowledge in the field of accounting as well as a further comparison, it is recommended to add variables that have an effect on corporate social responsibility.

Keywords: Corporate social Responsibility, Independent Commissioner, Political Visibility, Sales Growth.