

ABSTRACT

The times have made the company grow to be able to compete in a competitive market. This makes the level of exploitation of natural and human resources increase and become uncontrollable. Corporate Social Responsibility is an effort to reduce the adverse effects of social imbalances and environmental damage.

This study aims to examine the effect of gender diversity, foreign ownership, and slack resources on disclosure of corporate social responsibility in food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period.

Panel regression analysis is the analytical method used in this study. Samples were taken using purposive sampling technique. From the results of the purposive sampling, 9 data were obtained from food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period, so that the total observations in this study totaled 45 data panels.

Based on the results of this study it can be concluded that gender diversity, foreign ownership, and slack resources simultaneously affect the disclosure of corporate social responsibility. Partially, gender diversity has no effect on disclosure of corporate social responsibility, while foreign ownership and slack resources have a positive effect on disclosure of corporate social responsibility.

Suggestions for further research are to be able to conduct further research on different sectors or industries by increasing the research period and using other variables not examined in this study. For companies, it is suggested to be more consistent in disclosing CSR and disclosing it in a sustainability report. For investors, to be able to consider companies that have foreign ownership and high slack resources as a place to invest because these companies tend to make broader disclosures of Corporate Social Responsibility. For the government, it is suggested that the government pay more attention to the regulations governing companies that do not disclose Corporate Social Responsibility through sustainability reports, this is done so that the government's goals regarding corporate social responsibility are achieved.

Keywords: *Corporate Social Responsibility Disclosure, Foreign Ownership, Gender Diversity, Slack Resources*