

ABSTRACT

The quality of Corporate Social Responsibility (CSR) disclosure is the disclosure of information about corporate social responsibility activities measured using sustainability reports. The goal is that companies can improve the sustainability of the company as a long-term goal of a company.

The purpose of this study is to determine the effect of green accounting, leverage, risk minimization, and slack resources on the quality of CSR disclosures in raw goods sector companies listed on the Indonesia Stock Exchange for the 2019-2021 period. This research is a quantitative study with panel data regression techniques. Sampling was carried out using purposive sampling. The sample obtained was 15 companies with a total of 45 observations.

The results of green accounting, leverage, risk minimization, and slack resources simultaneously affect the quality of CSR disclosure. Partial results of green accounting, risk minimization, and slack resources have a positive effect on the quality of CSR disclosure. While leverage has no effect on the quality of CSR disclosure.

This research is expected to be used as additional information in making investment decisions, especially on green accounting, risk minimization, and slack resources variables that affect the quality of CSR disclosure. Therefore, it is recommended to reexamine this research in the same industry and maintain the influential variables, as well as explore other variables that have the potential to affect the quality of CSR disclosure such as industry type and environmental performance.

Keywords: *green accounting, leverage, risk minimization, slack resources, quality of csr disclosure*