

ABSTRACT

Corporate Social Responsibility (CSR) disclosure is a form of corporate commitment to act ethically, operate legally, and make various contributions to improve the quality of life. Companies are no longer solely focused on achieving profits but must also consider the impact of their operations on the environment and surrounding communities. This study aims to investigate how independent commissioner, slack resources, and firm size affect disclosure of CSR.

All organizations in the energy area that were recorded on the Indonesia Stock Trade (IDX) somewhere in the range of 2018 and 2022 make up the number of populations in this review. During a five-year period, 50 samples representing 10 businesses were collected using purposive sampling from the entire population. This study uses a quantitative approach with panel data regression analysis, which will be calculated through the use of the EViews 12 statistical program.

The test results in the study simultaneously can be concluded that independent commissioner, slack resources, and firm size all affect CSR. Independent commissioner has a partial positive impact, but slack resources and firm size have no effect on CSR disclosure. The results of this research are expected to provide companies with an overview of the factors that influence corporate social responsibility disclosure.

Keywords: *Corporate Social Responsibility Disclosure, Independent Commissioner, Slack Resources, Firm Size*