

ABSTRACT

The business world is interconnected with its external environment, including the living environment and local communities. Therefore, Corporate Social Responsibility (CSR) is more than just disclosing financial reports but is about reporting corporate social responsibility. However, in reality, CSR disclosure is still relatively low and not fully disclosed. There are several factors that influence CSR disclosure, including slack resources, gender diversity, and media exposure.

This research aims to analyze slack resources, gender diversity, and media exposure on CSR disclosures simultaneously and partially in raw goods sector companies listed on the IDX in 2018-2022. The sampling method used purposive sampling and 11 companies were obtained with an observation period of 5 years so that 55 sample data were obtained. The data analysis technique uses panel data regression analysis using Eviews 12 software.

The research results show that slack resources, gender diversity, and media exposure simultaneously influence CSR disclosure. Partially, slack resources have a positive effect on CSR disclosure. Meanwhile, gender diversity and media exposure have no effect on CSR disclosure.

Based on the research results, it is recommended that future researchers can carry out research again using different objects, different research years, and adding other variables to be tested. Companies are expected to further optimize CSR disclosures in sustainability reports, which is the company's obligation to carry out its responsibilities in accordance with applicable regulations.

Keywords: corporate social responsibility disclosure, gender diversity, media exposure, slack resources