

## **ABSTRACT**

*This study aims to analyze the effect of profitability, environmental costs, and slack resources on Corporate Social Responsibility (CSR) disclosure in chemical sub-sector companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. A quantitative approach with panel data regression analysis was employed. Data were obtained from company annual and sustainability reports.*

*The results show that profitability, environmental costs, and slack resources simultaneously have a significant influence on CSR disclosure. Partially, each of these variables also shows a positive and significant effect. These findings support stakeholder and legitimacy theories, suggesting that companies with sufficient resources are more likely to engage in and disclose CSR activities as a form of social responsibility and to maintain their legitimacy in the public eye.*

**Keywords:** Profitability, Environmental Costs, Slack Resources, Corporate Social Responsibility