

ABSTRACT

One of the causes of environmental damage that occurs today is the operational activity of a company. The impact is not only to the environment but can also be felt by the surrounding community. This indicates that the disclosure of corporate social Responsibility (CSR) is very important for a company. In addition, the existence of CSR disclosure in a company can produce useful information for interested parties because the information will be a proof the company has been carrying out its social responsibility activities so that it will produce a positive impact on the sustainability of a company.

The purpose of the research is to analyse factors that can affect CSR disclosure in a company. The study also analyzed the effect of independent variables both simultaneously and partially against dependent variables. In this study, independent variables that will be discussed are growth, profile, and slack resources against the disclosure of CSR in the LQ45 index of Non-finance companies listed on the Indonesia Stock Exchange period 2014-2018.

The data analysis method used in this study is the data regression analysis of the panels processed using the Eviews 9 application. The sample selection techniques in this study used purposive sampling and obtained as much as 57 total observations. The type of data used is secondary data with data collection techniques through the documentation and Literature studies.

The results of this study showed that the growth, profile, and slack resources variables are simultaneously influential against the disclosure of corporate social responsibility. Partially, profile variables positively affect CSR disclosures and the slack resources variable negatively affects CSR disclosures. The growth variable has no effect on the CSR disclosure of LQ45-registered Non-Financial index companies in IDX period 2014-2018.

Based on the results of this research, the company is advised to further improve and pay attention to the disclosure of its social responsibility in both socio, environmental and economic. For investors it is advisable to make the CSR disclosure that the company does as one of the assessments that consider investing in the future.

Keywords: *Growth, Profile, Slack Resource, Corporate Sosial Responsibiliy Disclosure*