

ABSTRACT

Corporate Social Responsibility is the moral responsibility of a company to its stakeholders and the communities in which it operates. Corporate Social Responsibility (CSR) disclosure refers to the integration of environmental and social data into a company's annual report or other written statements to provide value to stakeholders.

This study examines the simultaneous and partial influence between board gender diversity, risk minimization, and slack resources on corporate social responsibility (CSR) disclosure in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2022.

Hypothesis testing in this study uses descriptive statistical calculations for data analysis. The panel data regression analysis method was used in this study. Descriptive statistical analysis, panel data regression analysis, panel data selection, classic assumption test. Data analysis is facilitated by using Eviews software version 12.

The results of the research on the influence of the variables of Board Gender Diversity, Risk Minimization, and Slack Resources simultaneously have a significant effect on the disclosure of Corporate Social Responsibility. The Board Gender Diversity variable has no significant effect on the disclosure of Corporate Social Responsibility in Non-Cyclical Consumer Sector companies listed on the Indonesia Stock Exchange in 2017-2022.

For investors, the results of this study can help in making investment decisions to see how the Non-Cyclical Consumer Sector companies listed on the Indonesia Stock Exchange in 2017-2022. It is recommended that investors be more careful in making investments

Keywords: Corporate Social Responsibility, Board Gender Diversity, Risk Minimization, Slack Resources, Non-Cyclical Consumer Sector.