ABSTRACT

SLACK RESOURCES, AUDIT COMMITTEE, AND EXECUTIVE'S FEMINISM THE QUALITY OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

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The purpose of this study was to determine the effect of slack resources, audit committees, and executive's feminism on the quality of corporate social responsibility disclosure in 2015-2018. The population in this study was listed manufacturing companies on Indonesia Stock Exchange that published sustainability reports in 2015-2018. The method in selecting the sample used purposive sampling and multiple linear regression analysis method. The result of this study found that slack resources affected the quality of corporate social responsibility disclosure. The audit committee and the feminism on board of directors and feminism on board of commissioners did not affect the disclosure of corporate social responsibility. It was possible to be caused by the board structure of public companies still dominated by men in Indonesia.

Keywords: Quality of Corporate Social Responsibility Disclosure, Board of Commissioners, Board of Directors, Sustainability, Audit Committee, Slack Resources.