

**PENGARUH *SLACK RESOURCES*, *GENDER* DEWAN DAN RAPAT
DEWAN KOMISARIS TERHADAP KUALITAS PENGUNGKAPAN
*CORPORATE SOCIAL RESPONSIBILITY***
*(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia)*

Oleh:
INTAN
1712120008

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti secara empiris mengenai pengaruh *Slack Resources*, *Gender* Dewan Dan Rapat Dewan Komisaris terhadap kualitas pengungkapan *Corporate Social Responsibility*. Dalam penelitian ini terdapat dua variabel yaitu variabel independen meliputi *Slack Resources*, *Gender* Dewan Dan Rapat Dewan Komisaris serta *Corporate Social Responsibility* sebagai variabel dependen diukur dengan melakukan analisis konten pada laporan keberlanjutan perusahaan sampel menggunakan indikator *The Global Reporting Initiative* (GRI) G4. Populasi dalam penelitian ini adalah perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2019. Teknik *sampling* yang digunakan adalah *purposive sampling*, sehingga diperoleh sampel sebanyak 9 perusahaan. Metode analisis menggunakan metode regresi linier berganda dengan program SPSS Versi 20. Hasil pengujian ini membuktikan bahwa, *Slack Resources*, *Gender* Dewan berpengaruh signifikan terhadap kualitas pengungkapan *Corporate Social Responsibility*. Sedangkan Rapat Dewan Komisaris tidak berpengaruh signifikan terhadap kualitas pengungkapan *Corporate Social Responsibility*.

Kata Kunci : Kualitas Pengungkapan Corporate Social Responsibility, Slack Resources, Gender Dewan, Rapat Dewan Komisaris

**THE EFFECT OF SLACK RESOURCES, BOARD GENDER, AND
BOARD OF COMMISSIONERS' MEETINGS ON THE QUALITY OF
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
(Empirical Study of Listed Manufacturing Companies on the Indonesia
Stock Exchange)**

**By:
INTAN
1712120008**

ABSTRACT

The purpose of this study was to obtain empirical evidence regarding the effect of Slack Resources, Board Gender, and Board of Commissioners' Meetings on the quality of Corporate Social Responsibility disclosure. In this study, there were two variables, namely Slack Resources, Gender of the Board and Board of Commissioners' Meetings as independent variables and Corporate Social Responsibility as the dependent variable by conducting a content analysis on the sample company sustainability reports using the indicator The Global Reporting Initiative (GRI) G4. The population in this study was listed manufacturing companies on the Indonesia Stock Exchange in 2016-2019. The sampling technique used purposive sampling, in order to obtain a sample of 9 companies. The analysis method uses multiple linear regression with SPSS Version 20. The result of this study stated that Slack Resources, Gender Board had a significant effect on the quality of Corporate Social Responsibility disclosure. Meanwhile, the Board of Commissioners' Meeting had no significant effect on the quality of Corporate Social Responsibility disclosure.

Keywords: Quality of Corporate Social Responsibility Disclosure, Slack Resources, Gender Board, Board of Commissioners' Meeting