

THE EFFECT BOARD DIVERSITY, SLACK RESOURCES, MEDIA EXPOSURE, AND FINANCIAL PERFORMANCE ON DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY

Veny Andriani Eka Putri, Dwi Fitri Puspa, Yuniilma
Department of Accounting, Faculty of Economics and Business,
Bung Hatta University
E-mail : venyandriani98@gmail.com

ABSTRACT

The implementation of Corporate Social Responsibility is intended so that the business world minimizes the adverse impacts on social and environmental aspects caused during carrying out all its activities. This study aims to prove empirically the influence of board diversity, sagging resources, media exposure, and financial performance on disclosure of Corporate Social Responsibility. The study was conducted on manufacturing companies published on the Indonesia Stock Exchange in the 2014-2018 period. Sampling was done using the Purposive Sampling method that produced 65 companies with certain criteria. Hypothesis testing uses multiple linear regression analysis. The results of this study found that Slack Resources and Financial Performance affect the disclosure of Corporate Social Responsibility while the diversity of the Board and Media Exposure do not affect the disclosure of Corporate Social Responsibility.

Keywords : Board diversity, Slack Resources, Media Exposure, dan Kinerja Keuangan, Corporate Social Responsibility

PENGARUH *BOARD DIVERSITY*, *SLACK RESOURCES*, *MEDIA EXPOSURE*, DAN KINERJA KEUANGAN TERHADAP PENGUNGKAPAN TERHADAP *CORPORATE SOCIAL RESPONSIBILITY*

Veny Andriani Eka Putri, Dwi Fitri Puspa, Yunilma
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Bung Hatta
E-mail : venyandriani98@gmail.com

ABSTRAK

Penerapan Tanggung Jawab Sosial Perusahaan dimaksudkan agar dunia bisnis meminimalkan dampak buruk pada aspek sosial dan lingkungan yang disebabkan selama melakukan semua kegiatannya. Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *Board Diversity*, *Slack Resources*, *Media Exposure*, dan kinerja keuangan terhadap pengungkapan *Corporate Social Responsibility*. Studi ini dilakukan pada perusahaan manufaktur yang diterbitkan di Bursa Efek Indonesia pada periode 2014-2018. Pengambilan sampel dilakukan dengan menggunakan metode Purposive Sampling yang menghasilkan 65 perusahaan dengan kriteria tertentu. Pengujian hipotesis menggunakan analisis regresi linier berganda. Hasil penelitian ini menemukan bahwa *Slack Resources* dan Kinerja Keuangan mempengaruhi pengungkapan Tanggung Jawab Sosial Perusahaan sedangkan *Board Diversity* dan *Media Exposure* tidak mempengaruhi pengungkapan Tanggung Jawab Sosial Perusahaan

Kata kunci : *Board Diversity*, *Slack Resources*, *Media Exposure*, dan Kinerja Keuangan, *Corporate Social Responsibility*