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The Effect of Slack Resources on Strategic Corporate Social Responsibility (CSR): Empirical Evidence on Indonesian Listed Companies

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Abstract

Objective - This study examines the effect of companies' slack resources on strategic Corporate Social Responsibility ('CSR') and also non-strategic CSR. By analysing the slack resources as a determinant of CSR, it might indicate the companies' priority regarding their strategic CSR as part of companies' strategy.

Methodology/Technique - Instead of using profitability as a measure of slack resources, this study employs slack resources as a variable itself as it was developed by Burgeois (1981), based on financial data in the companies' financial statements.

Findings - The empirical result of this study indicates that un-absorbed slack resources positively affect the strategic CSR and also non-strategic CSR of a company, while absorbed slack resources do not significantly affect either.

Novelty - Unlike previous studies, this study does not use profitability as a proxy of slack resources, but uses slack resources as a variable itself.

Type of Paper - Empirical

Keywords: Slack Resources; Corporate Social Responsibility; Strategic CSR; Nonstrategic CSR; Slack Resources; Absorbed Slack Resources; Unabsorbed Slack Resources.

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