

ABSTRACT

Corporate Social Responsibility Disclosure is a form of information about social responsibility activities carried out by companies on their social environment as a form of commitment. Corporate Social Responsibility disclosure in the formulation are prepared using the GRI Standards and generate output sustainability report.

This study aims to analyze the effect of profitability, sales growth, and firm size on Corporate Social Responsibility Disclosure. The research object is Kompas100 Index company listed on Indonesia Stock Exchange in 2017-2018.

The sample selection in this study used a purposive sampling technique. The sample in this study amounted to 17 companies in the Kompas100 Index with a range of 2017-2018. The research method is panel data regression and the data collection is done by documenting data that has been available through Annual report and Sustainability report.

Based on the result of testing the data processed using Eviews 10, the result is simultaneously profitability, sales growth, and firm size together have a significant effect on Corporate Social Responsibility Disclosure. Partially, firm size has a positive significant effect on Corporate Social Responsibility. Profitability and Sales Growth have no significant effect on Corporate Social Responsibility Disclosure.

Based on the result of the research, suggestion for an investor is before investing in a company should check the sustainability report to find out the social responsibility activities carried out by the company, so it can help an investor for making the decision.

Keywords: Profitability, Sales Growth, Firm Size, Corporate Social Responsibility Disclosure.