

ABSTRACT

Sri-Kehati is one of the indices used as a benchmark to see the movement of shares in the Indo esia Stock Exchange wich was launched on June 8, 2009 by the Yayasan Keanekaragaman Hayati (Kehati) as a result of corporate between in the Stock Exchange and is the first green index in ASIA (SWA,2018). Because it is a indexs Sri-Kehati generally consists of companies that are already stable and have good performance. With increasing public awareness of the company's environment, it is demanded to have responsibility for operational activities carried out not only by focusing on the profits generated, however, based on a survey conducted bt the Research Center for Governance, Institutions, and National University Singapore (NUS) Business School shows lack of companie understanding of CSR ractices especially in indonesia (CNN Indonesia, 2016)

There are several factors that influence CSR practies so that the variable in this study are CSR disclosure and the independent variables are profitability (net profit mrgin), liquidity (current ratio) and solvency (debt to total asset). The sample of this study was 60 sample consisting of companies listed on the Sri-Kehati index in the 2015-2018 using data panel regretion with the help of Eviews10 application with quantitative methods. The result of this study indicate that simultaneous profitability (net profit margin), liquidity (current ratio), and solvency (debt to total asset) affect CSR disclosure. Partially liquidity (current ratio) affects the disclosure of CSR while profitability (net profit margin) and solvency (debt to total asset) does not affect CSR disclosure

Key Words: Corporate social responsibility Disclosure, Profitability, Likuidity, Solvency