ABSTRACT

Corporate social responsibility is very important for both the company and the community and surrounding areas. The company's continuous operations allow for natural damage either directly or indirectly. If the company does not attach importance to the impact of the operating process, it will be bad for both the community, the environment and the company.

The purpose of this study is to find out the impact of profitability, leverage, the age of the company and the size of the board of commissioners against corporate social responsibility disclosure. The population used in this study is a basic and chemical industry company listed on the Indonesia Stock Exchange (IDX) for the period 2015-2020. The selected sample is 6 companies within 6 years so that the observation data is as much as 36 sample data. The data analysis methods used in this study are descriptive statistical analysis and regression of panel data using Eviews 9 software.

Test results showed that profitability, leverage, company age and the size of the board of commissioners had a simultaneous effect on corporate social responsibility disclosure. Partially, leverage and the size of the board of commissioners have no effect on corporate social responsibility disclosure, while profitability has a significant effect with negative direction and the age of the company has a significant effect on the positive direction of corporate social responsibility disclosure.

Based on the results of this study, companies are advised to further improve and pay attention to corporate social responsibility disclosure both in the economic, social and environmental fields. For investors are advised to pay attention to the disclosure of corporate social responsibility in the company as one of the assessments that are considered to invest in the future.

Keywords*: Corporate Social Responsibility, Profitability, Leverage, Company Age, Board of Commissioners Size.*