

ABSTRACT

Corporate Social Responsibility is a social and environmental responsibility activity carried out by the company as a form of accountability to the nearby and wider community. CSR activities can also improve the image and value of a company. Companies that have carried out CSR activities must make their account written in the sustainability report. By disclosing CSR activities, the company will also provide new insights to investors to do the investment. Leverage, profitability, and company size are the independent variables in this study, while the dependent one is the disclosure of corporate social responsibility activities.

This research aims to determine how much leverage, profitability, and company size can influence corporate social responsibility disclosure.

The objects used in this study are companies in the primary consumer goods sector that are listed on the Indonesia Stock Exchange (IDX) from 2017-2021. This study used quantitative methods, and hypothesis testing was conducted using multiple regression analysis. In addition, hypothesis testing was carried out using the F test, t-test, and coefficient of determination test.

The results of this study indicate that leverage, profitability, and firm size influence the disclosure of corporate social responsibility simultaneously. On the other hand, partially, leverage has no effect on the disclosure of corporate social responsibility, while profitability and company size have an effect on it.

For further research, it is better to use other variables in order to find out other variables in the disclosure of corporate social responsibility.

Keywords: Company Size, Disclosure of Corporate Social Responsibility, Leverage, Profitability.