

## **ABSTRACT**

*Disclosure of Corporate Social Responsibility is a form of disclosing information on social activities carried out by companies. These disclosures have an influence on financial performance and the public's view of the company. The form of corporate communication is set forth in the sustainability report. This study aims to determine the effect of Capital Adequacy Ratio, Loan to Deposit Ratio, and Return on Assets on Disclosure of Corporate Social Responsibility in financial sector companies in the bank sub-sector listed on the Indonesia Stock Exchange in 2018-2022.*

*The population in this study are financial sector companies in the banking sub-sector that are listed on the Indonesia Stock Exchange in 2018-2022. This study uses secondary data in the form of Sustainability reports and Annual Reports from the financial sector, the banking sub-sector. Population of 10 companies with a five-year research period with 50 sample. This research is quantitative. The data collection technique used purposive sampling with panel data analysis using an Eviews 13 software.*

*The results of the study show that Capital Adequacy Ratio, Loan to Deposit Ratio, and Return on Assets collectively influence the disclosure of Corporate Social Responsibility. Specifically, Capital Adequacy Ratio has no effect on the Disclosure of Corporate Social Responsibility however, Loan to Deposit Ratio and Return on Assets have a positive effect on the disclosure of Corporate Social Responsibility.*

*In future research, it is suggested that other researchers can use other independent variables that may influence the dependent variable. Future researchers can also use other sectors as research objects and add the latest research period to find out the company's development in carrying out its social responsibility.*

**Keywords:** *Capital Adequacy Ratio, CSR Disclosure, Loan to Deposit Ratio, Return on Assets*