

ABSTRACT

Disclosure of Corporate Social Responsibility is a mechanism for a company to integrate social and environmental concerns into its operations and interact with stakeholders who have a very large corporate responsibility to the law. This study intends to determine the effect of profitability, leverage green accounting and industry type on Corporate Social Responsibility disclosure in non-financial companies on the LQ45 Index listed on the Indonesia Stock Exchange in 2017-2021.

This research method is quantitative. The population used in the analysis is 25 companies that are included in the LQ45 index non-financial companies in 2017-2021. The sample consists of 12 companies during the five-year study, and 60 observations to be included in non-financial companies on the LQ45 stock index that have been registered on the Indonesia Stock Exchange (IDX) in 2017-2021. Descriptive analysis, classic assumption test, regression analysis multiple linear and hypothesis testing were used in data analysis.

The research results show that profitability, leverage, green accounting, and industry type simultaneously influence the disclosure of Corporate Social Responsibility. However, partially leverage and green accounting have no effect on Corporate Social Responsibility disclosure while profitability and industry type have a negative effect on Corporate Social Responsibility disclosure of LQ45 Index non-financial companies listed on the Indonesia Stock Exchange (BEI) in 2017-2021.

Keywords: *Profitability, Leverage, Green Accounting, Type Industry, Corporate Social Responsibility Disclosure*