

ABSTRACT

Disclosure of CSR intends to increase the value of the company in the eyes of the community it serves, as well as to show that the company's operational activities have been carried out in accordance with government regulations and to foster good relations with stakeholders. The role and support of stakeholders is very important for the company's ability to run sustainably. Factors affecting the disclosure of Corporate Social Responsibility (CSR) are influenced by political visibility, nationality, profitability and leverage. The research method is quantitative research. The population used in the analysis is 100 business companies included in the Kompas 100 index for 2017-2021. A total sample of 19 companies over the five-year research period, and 95 observations from businesses were purposively selected to be included in the Kompas 100 index for 2017-2021. Descriptive analysis, classical assumption test, panel data regression analysis, and hypothesis testing are used in the data analysis approach. The results of the study show that political visibility, nationality, profitability and leverage simultaneously and partially influence the disclosure of Corporate Social Responsibility listed on the Kompas 100 index for 2017-2021.

Keywords: Political visibility, nationality, profitability, leverage, Corporate Social Responsibility.