

## ABSTRACT

*Indonesia is ranked 40 out of 140 countries, this has experienced an increase in the tourism sub-sector from year to year. Likewise, from the data from the Annual Report on Tourism Statistics and the Creative Economy (2020) that the tourism sector is the largest contributor to national GDP, this can be seen from the three main pillars which are closely related to the tourism industry, including lodging, places to eat and attractions and the tourism industry provides destination products, services, and design of tourism destinations. Companies in the tourism and recreation sub-sector will grow every year, so that activity in this sector is increasing. This allows the company's actions to go out of control, causing damage to the natural environment and destroying human life. Corporate behavior as well as commercial techniques must pay attention to community ethics. Business people must operate in accordance with the goals and values of society.*

*In line with this, a policy referred to as Corporate Social Responsibility (CSR) needs to be implemented, the essence of CSR is very close to stakeholders. The implementation of this research has the aim of evaluating ROA and DAC as influenced by Corporate Social Responsibility Disclosure with the target of companies engaged in recreation and tourism, where the company is listed on the IDX (Indonesia Stock Exchange) for the period 2017-2021. Then taking sample data in the research, the researcher implemented a purposive sampling technique and selected 13 sample data for companies engaged in recreation and tourism. Furthermore, the data analysis technique applies non-probability sampling.*

*The formulation of the hypothesis raised in the research is that ROA is significantly influenced by Corporate Social Responsibility Disclosure as well as DAC which is also significantly influenced by Corporate Social Responsibility Disclosure.*

*The implementation of this research produces data on CSRD has a significant effect on ROA, while CSRD does not have a significant effect on DAC.*

**Keyword :** *Tourism, CSR, CSRD, ROA, DAC*