

## ABSTRACT

*Corporate social proposition (CSR) is a concept or practice in which companies voluntarily take responsibility for the social, environmental, and economic impact of their operations. The CSR includes various initiatives and strategies designed to benefit the community, the environment, and other company stakeholders. The primary purpose of the CSR is to achieve a balance between economic growth, social welfare, and environmental conservation.*

*The study aims to analyze the impact of environmental performance, green accounting, and corporate size on the disclosure of corporate social settlements (CSR) of the energy sector registered in the Indonesia stock exchange (BEI) period 2018-2022. The sample retrieval technique used is a sampling with 12 companies and 60 data samples as research samples. The data was analyzed using regression panel data using a random effect model method.*

*The results of the study show that environmental performance, green accounting, and company size have a simultaneous effect on CSR disclosure. However, partially, only green accounting has a positive effect on CSR disclosure. This indicates that companies that implement green accounting are more likely to disclose their CSR information more widely.*

*The study contributes to the CSR literature and can be a reference to companies and stakeholders in improving the practice of better disclosure of social responsibility. For the corporation, the study shows the importance of the application of green accounting as one of the strategies to increase disclosure of the CSR. For investors, the study provides information on factors affecting the disclosure of the company's CSR, which can be a consideration of investment decision making.*

**Key words:** *environmental performance, green accounting, corporate size, disclosure of corporate social liability*