

ABSTRACT

Elisabeth Luciana, The influence of company size, profitability, leverage, and environmental performance disclosure on corporate social responsibility (CSRD) (under the guidance of Mr. Y.Andry Putranto, SE, M.Sc, Ak)

This study discusses the effect of firm size, profitability, leverage, and environmental performance disclosure on corporate social responsibility (CSR) at the manufacturing companies listed on the Indonesia Stock Exchange who has been following the Corporate Performance Rating Program in Environmental Management (PROPER). Methods of data analysis using multiple linear regression models. The analysis begins with descriptive statistics and test the assumptions of classical test. Based on the analysis performed can be concluded that the first hypothesis (H1) is the size of the company received a positive effect on corporate social responsibility disclosure, the second hypothesis (H2) received a positive effect on the profitability of corporate social responsibility disclosure, the third hypothesis (H3) rejected the negative effect of leverage disclosure of corporate social responsibility, the fourth hypothesis (H4) received the environmental performance of a positive effect on corporate social responsibility disclosure.

Keywords: Company Size, Profitability, Leverage, Environmental Performance, and Corporate Social Responsibility Disclosure.