

ABSTRACT

Corporate social responsibility is a matter that needs to be considered by the company with aim of establishing relationship with stakeholders. One of the benefits can gained by the company in carrying out social responsibility is getting stakeholders trust among the company. This study aims to determine the effect of Profitability, Leverage, and Company Size on CSR disclosure in companies, listed on the 2013-2017 SRI-Kehati Index, which both simultaneously and partially as a good as a sight of stakeholders.

The data used in this study is a secondary data obtained from company sustainability reports issued during period 2013-2017. The method used in the study is a multiple linear regression with hypothesis testing using the f-test, t-test and coefficient of determination.

The results of the study shows that Profitability, Leverage and the Company Size have a simultaneous effect on CSR disclosure. Partially, Profitability and Leverage have an influence on CSR disclosure with a significance value of 0.043 and 0.017. The coefficient of determination (R²) of the regression model is 0.335 or 33.5%. This value means that 33.5% of CSR disclosure can be explained by Profitability (X₁), Leverage (X₂) and Company Size (X₃). While the remaining 65.5% is explained by other causes or factors not examined in this study.

Based on the results of the study, the company is advised to increase the company's profitability and pay attention to corporate debt. In addition, companies can benefit company profits by adding disclosures to the GRI G4 indicator. So that companies can get a good image from the community.

Keywords : *CSR Disclosure, Profitability, Leverage, Company Size*