

## ABSTRACT

*CSR disclosure is an action taken by the company in order to contribute to economic sustainability that is beneficial to the company, government, and society. CSR activities reveal in the form of sustainability reports, but many companies are still classified as low in making CSR disclosures and have not been presented in the sustainability reports.*

*The purpose of this study was to determine the existence of the effect of profitability, company size, and company age simultaneously and partially on non-financial LQ 45 Index companies listed on the Indonesia Stock Exchange in 2015-2018.*

*In this study the population consisted of non-financial LQ 45 Index companies. The sample selection technique in this study used purposive sampling and obtained 44 total samples. The data used is obtained from the company's sustainability report and annual report. This research uses panel data regression analysis method using Eviews version 9.*

*The results showed that the profitability, company size, and age of a simultaneous company that affected CSR disclosure with adjusted  $R^2$  of 0.307093. Partially, profitability affects positively, while company size and company age do not affect CSR disclosure.*

*Based on the results of the research, the company is expected to increase corporate social responsibility disclosure to obtain a good assessment from investors and public. Companies with a high level of profitability are expected to be more concerned with CSR activities and disclosed in sustainability report.*

*Keyword: Profitability, Firm Size, Firm Age, Corporate Social Responsibility Disclosure*