

ABSTRACT

Disclosure of corporate social responsibility in Indonesia has been required by law, functioning as a communication media as well as accountable to stakeholders. Meanwhile, disclosure of corporate social responsibility in the sustainability report in Indonesia is still voluntary, but the company's interest and priority to publish sustainability report is increasing. High levels of CSR reporting do not make the quality of practice too high. Financial performance, company size, and environmental performance are expected to increase corporate social responsibility disclosure.

This study aims to examine the effect of financial performance (return on assets (ROA) and earnings per share (EPS), firm size (SIZE), and environmental performance (PROPER) both simultaneously and partially to corporate social responsibility disclosure.

This study uses a non-financial company listed on the Indonesia Stock Exchange (IDX) that has been following the Corporate Performance Rating Program in Environmental Management (PROPER) 2014-2016 as population. The sample selection technique used purposive sampling, 10 companies with 30 samples were observed. The method of analysis used in this study is multiple linear regression.

The results of this study indicate that return on assets (ROA), earnings per share (EPS), firm size (SIZE), and environmental performance (PROPER) simultaneously significantly influence CSR disclosure. Partially shows that return on assets (ROA), earnings per share (EPS), and firm size (SIZE) have no effect on CSR disclosure. Meanwhile, environmental performance (PROPER) has a significant effect on CSR disclosure.

Overall return on assets (ROA), earnings per share (EPS), firm size (SIZE), and environmental performance (PROPER) are in either category. The results of multiple linear analysis show that return on assets (ROA), earnings per share (EPS), firm size (SIZE), and environmental performance (PROPER) simultaneously affect CSR disclosure. As for the partial test results found that environmental performance significantly influence CSR disclosure.

Keywords: *Return On Assets (ROA), Earning Per Share (EPS), Firm size (SIZE), Environmental Performance (PROPER), Corporate Social Responsibility disclosure.*