

## **ABSTRACT**

*The company's activities are concerned with the company's operating process without seeing the impact it will have on the surrounding environment. In addition to damaging the environment, the surrounding community also affected by the negligence caused by a company. This shows that corporate social responsibility is very important for stakeholders for the survival of a company if it does not want to get criticism from its stakeholders*

*Based on research from the National University of Singapore (NUS) Business School's Center for Governance, Institutions, and Organizations (CGIO) in 2016, Indonesia was third in the 4 (four) countries studied with CSR values below 50%..*

*This study aims to determine the effect of Profitability, Liquidity, and Corporate Size on the disclosure of corporate social responsibility in sub-sector firms Property and Real Estate listed on the Stock Exchange 2012-2016.*

*Sampling method using purposive sampling. The samples obtained are 35 companies, which meet the criteria of the research sample that has been determined. Data analysis technique is done by descriptive statistic and classical assumption test. Hypothesis testing using multiple linear regression analysis with the help of SPSS 23.0 for windows operating system.*

*The results of this study indicate: simultaneously profitability, liquidity, and firm size have a significant effect on CSR disclosure. In Indonesia, partially profitability has no effect on CSR disclosure, liquidity has no effect on CSR disclosure, and firm size positively influences CSR disclosure.*

*Keywords : Profitability, Liquidity, Firm Size, and CSR Disclosure*