

ABSTRACT

Corporate Social Responsibility Disclosure is one of the benchmarks in decision making made by stakeholders because social responsibility can achieve a sustainable organization and is used to gain benefits or improve legitimacy. .This study aims to understand the effect of profitability, leverage, and company size simultaneously and partially on food and beverage sector companies on the Indonesia Stock Exchange (IDX) for the period 2015-2018.

In this study there are populations of food and beverage sector companies. The sample selection technique uses purposive sampling and 60 total samples are obtained. The processed data is obtained through annual reports. The method used is a panel data regression analysis method using Eviews version 9.

This research concludes that profitability, leverage and firm size simultaneously influence CSR disclosure with adjusted R2 value of 0.565230. Partially, profitability and leverage haven;t a effect, while company size has positife influence on CSR disclosure. Based on the results of the study, the company is expected to further enhance the disclosure of social responsibility to obtain a good assessment from stakeholders. Companies with a high level of size firm are expected to further enhance social responsibility activities.

Keywords: Profitability, Leverage, Company Size, Corporate Social Responsibility Disclosure