

ABSTRACT

Along with the times, companies are also required to develop in the world of business. They are expected to be able to compete competitively with other companies. However, these conditions make the level of social inequality and environmental pollution higher. Therefore, it takes care and responsibility from the company which can be shown in the form of implementation and disclosure of Corporate Social Responsibility (CSR).

This study aims to determine the simultaneous and partial effect of gender diversity, firm size, and profitability on CSR disclosure in food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

This research methodology uses quantitative methods. This research uses descriptive and verification research. The sampling technique in this study used a purposive sampling technique by obtaining 8 samples of companies with a period of 4 years in order to obtain 32 total samples. This study uses panel data regression analysis method using the Eviews 10 application.

The results of this study indicate that the variables of gender diversity, firm size, and profitability simultaneously have a significant effect on Corporate Social Responsibility disclosure, while partially gender diversity and profitability variables have no effect on Corporate Social Responsibility disclosure. However, the firm size variable has positive effect on Corporate Social Responsibility disclosure.

The suggestions in this study are as a reference to add insight related to Corporate Social Responsibility for future researchers. For the company it is recommended to increase the value of Corporate Social Responsibility and suggest to be able to make special community development for the board of directors who work to maintain and improve the economy of the community around the company's location.

Keywords: *Corporate Social Responsibility Disclosure, Firm size, Gender diversity, Profitability*