

ABSTRACT

Disclosure of Corporate social responsibility (CSR) is data disclosed by companies related to their social activities. This is done to create continuity between the company, the community, and the environment, as well as to help through social activities organized by the company, especially in the midst of the outbreak of the Covid-19 pandemic that emerged in early 2020.

This study aims to determine the effect of risk minimization, ownership base and firm growth on corporate social responsibility disclosure simultaneously and partially. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020. This research method is quantitative method and the sample selection is determined by using purposive sampling method. The samples obtained were 125 companies with a total of 375 observations. The data analysis used in this research is descriptive analysis and panel data regression analysis.

The results of this study indicate that risk minimization, ownership base and firm growth simultaneously affect the disclosure of corporate social responsibility. Partially, risk minimization has a positive effect on the disclosure of corporate social responsibility and the ownership base has a negative effect on the disclosure of corporate social responsibility. While firm growth has no effect on the disclosure of corporate social responsibility.

For further research, it is recommended to try other variables that affect the disclosure of corporate social responsibility and for investors this research can be a suggestion as a source of information before making a decision.

Keywords : *Corporate Social Responsibility, Risk Minimization, Ownership Base, Firm Growth*