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**Keywords :**

*Corporate Social Responsibility, Eco-Control, environmental performance, performance measurement, budget, incentives.*

**ABSTRACT**

*A company must pay attention to the surrounding environment by prioritizing social values. In addition to this, the company also focuses on financial benefits. In order for social benefits to be carried out, costs are needed to support the running of these activities. The company will make a work plan and budget to carry out social activities so that there are social benefits. Social benefits can be obtained by disclosing Corporate Social Responsibility (CSR). Therefore, this study aims to study the effect of environmental performance and Eco-Control as measured using performance measurements, budgets, and incentives on the disclosure of Corporate Social Responsibility (CSR). The unit of analysis used in this study is a collection of primary sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2019. Data were analyzed using panel data regression analysis through SPSS software. The results obtained in this study are that environmental performance, performance measurement, and budget partially have a positive effect on the disclosure of Corporate Social Responsibility (CSR). Meanwhile, incentives have no impact on Corporate Social Responsibility (CSR).*

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