

## **ABSTRACT**

*Corporate social responsibility disclosure is a company's activity in communicating the social and environmental impacts of the company's economic activities to stakeholders and society as a whole. This corporate social responsibility is disclosed in the company's sustainability report. The importance of disclosure of corporate social responsibility for companies has been regulated in the Law. However, there are still many companies that do not publish sustainability reports as a form of awareness of CSR disclosures, so CSR disclosures are still relatively low.*

*The purpose of this study is to analyze the effect of profitability, company growth, company size and audit committee size on the disclosure of corporate social responsibility in raw goods sector companies listed on the Indonesia Stock Exchange in 2018-2021. The method used in this study is a quantitative method, for sample selection using the purposive sampling method. There were 132 observations from 33 companies. Data processing using panel data analysis techniques with Eviews 12 software.*

*The results showed that profitability, company growth, company size, and audit committee size have a simultaneous effect on the disclosure of corporate social responsibility. Partially, the size of the company has a positive effect on the disclosure of corporate social responsibility, while profitability, company growth, and the size of the audit committee do not affect the disclosure of corporate social responsibility.*

**Keywords:** *Corporate Social Responsibility Disclosure, Profitability, Company Growth, Company Size and Audit Committee Size.*