

ABSTRACT

THE EFFECT OF PROFITABILITY, SIZE, LEVERAGE AND LIQUIDITY ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

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This study aims to determine the effect of profitability, company size, leverage, and liquidity on disclosure of corporate social responsibility. The population in this study were companies with the category of winner of sustainability reporting awards 2017 for the 2015-2018 period. The sampling technique in this study used a purposive sampling technique (sampling techniques based on certain criteria). The data analysis method used in this study is using partial test (t test) and simultaneous test (f test) with SPSS 22 application. The results of the analysis prove that profitability and leverage affect the disclosure of Corporate Social Responsibility, while firm size and liquidity have no effect towards disclosure of Corporate Social Responsibility.

Keywords: *Profitability, Size, Leverage, Liquidity, Disclosure of Corporate Social Responsibility.*

Libraries:38

Libraries Years:1975-2019