

ABSTRACT

The Effect of Profitability, Good Corporate Governance And Company Size on Disclosure of Corporate Social Responsibility (Empirical Study of *Consumer Non-Cyclicals* Companies Listed on the Indonesia Stock Exchange in 2019-2021)

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This study aims to determine the effect of Profitability, Good Corporate Governance and Company Size on Disclosure of Corporate Social Responsibility in Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange for the 2019-2021 research period. The sampling technique used in this study was a purposive sampling method and 123 samples were obtained from 98 Consumer Non Cyclicals companies in 2019 - 2021 that met the criteria to be sampled. The research data was processed using Eviews 12 with the best model being the Random Effect Model. The results of this study indicate that company size has an effect on disclosure of corporate social responsibility, while profitability and size of the board of commissioners have no effect on disclosure of corporate social responsibility. Profitability, Board of Commissioners Size and Company Size have a simultaneous effect on Disclosure of Corporate Social Responsibility.

Keywords: *Profitability, Size of the Board of Commissioners, Company Size, Corporate Social Responsibility.*

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Publication Years : 2017-2022