

ABSTRACT

This study aims to examine the effect of Corporate Social Responsibility (CSR), Good Corporate Governance (GCG), and Environmental Performance on the Profitability of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024. Profitability is measured using Return on Assets (ROA), while CSR is assessed through the Corporate Social Responsibility Disclosure Index (CSRDI) based on the Global Reporting Initiative (GRI). Good Corporate Governance is proxied by independent commissioners, institutional ownership, and audit committees, whereas Environmental Performance is measured using the Environmental Performance Rating Program (PROPER).

This research employs a Quantitative approach using Multiple linear regression analysis. The population consists of all manufacturing companies listed on the IDX, with samples selected through Purposive sampling based on the availability of Annual reports, Sustainability reports, and PROPER ratings throughout the observation period. The study utilizes secondary data obtained from companies' financial reports, Sustainability reports, the official IDX website, and publications issued by the Ministry of Environment and Forestry of Indonesia.

The findings of this study are expected to provide empirical evidence regarding the role of CSR implementation, GCG mechanisms, and Environmental Performance in enhancing corporate Profitability. This research is expected to contribute theoretically to the literature on accounting, corporate governance, and Sustainability, as well as practically to Corporate management, investors, and policymakers in formulating sustainable business strategies aimed at improving long-term Financial performance.

Keywords: *Corporate Social Responsibility, Good Corporate Governance, Environmental Performance, Profitability, ROA*

