

## ABSTRACT

*This study aims to test the factors that can affect corporate social responsibility disclosure. The dependent variable of this study is corporate social responsibility which is measured using GRI G-4 Standard. The independent variables of this study are environmental performance, the board of commissioner, leverage, and political visibility. Political visibility variable is proxied by company size and industry type.*

*The population of this study are all of the manufacture companies listed in Indonesia Stock Exchange (BEI) in 2016-2018. This study used purposive sampling method. Total samples are 99 companies. The research model was tested using multiple regression.*

*The result of analysis showed that the environmental performance, the board of commissioner, and company size which is a proxy of political visibility have significant impact on corporate social responsibility disclosure, while leverage and industry type which is a proxy of political visibility did not significantly affect the corporate social responsibility disclosure.*

**Keywords:** *Corporate social responsibility, environmental performance, the board of commissioner, leverage, and political visibility.*