ABSTRACT

This study is aims to examine the effect of financial performance of

Corporate Soacial Responsibility disclosure. The dependent variable used in this

study is CSR Diclosure and independent variable is financial performance as

measured by profitability, liquidity, and leverage.

This population in this study is all Indonesia companies that received

ASSRAT award in the period 2018-2019. This research sample was selected with

certain criteria. Based on criteria, samples used was 30 companies in 2018, and

29 companies in 2019, with a total sample of 59 samples. The method of analysis

used in this research is Partial Least Square (PLS) analysis.

The result of this study indicate that liquidity and leverage have a negative

significant effect on CSR disclosure. While, profitability is not significantly

influence the CSR disclosure.

Keywords: Profitability, Liquidity, Leverage, CSR Disclosure

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