

**The Effect of Profitability and Environmental Performance on Corporate Social
Responsibility Disclosure**
**(Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2016 –
2020)**

ABSTRACTION

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This study aims to examine the effect of profitability and environmental performance on corporate social responsibility disclosure in manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020. Profitability is measured using the Return On Assets (ROA) proxy. Environmental Performance is measured by the PROPER level. Corporate social responsibility disclosure is measured using the Corporate Social Responsibility Disclosure Index (CSRDI).

This research is included in quantitative research, the determination of the sample used in this study is purposive sampling so that obtained 11 companies with a total data of 55 samples. The type of data used in this study is secondary data obtained from the STIE PGRI Dewantara capital market laboratory and the hypotheses in this study were tested using multiple linear regression models using the IBM SPSS Statistics 25 program.

Based on the analysis of the research results, it shows that profitability and environmental performance have a positive and significant effect on Corporate Social Responsibility Disclosure.

Keywords: CSR Disclosure, Profitability, Environmental Performance, PROPER