

ABSTRACT

Title : *The Effect of Corporate Social Responsibility (CSR) Disclosure and The Application of Prudence Accounting on The Corporate Profitability of Real Estate Companies Listed on The 2014 - 2018 Indonesia Stock Exchange*

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Study Program: S-1 Accounting

This research aims to analyze the effect of Corporate Social Responsibility (CSR) Disclosure and The Application of Prudence Accounting on The Corporate Profitability of Real Estate Companies Listed on The 2014 - 2018 Indonesia Stock Exchange. Corporate profitability as measured by Return on Assets (ROA), Corporate Social Responsibility (CSR) Disclosure as measured by Corporate Social Responsibility disclosure Index (CSRDI), and Application of Prudence Accounting as measured by CONACC (accrual).

This research is a study applying purposive sampling technique. The number of samples involved were 50 real estate companies for 5 years (2014 - 2018) out of a total population 79 companies. Secondary data sourced from the company's financial statements and annual reports. The data analysis method used is multiple linear regression analysis.

The results of this study indicate that the simultaneous disclosure of Corporate Social Responsibility (CSR) and the application of Prudence accounting has a positive effect on Return on Assets (ROA). While, partially, the disclosure of Corporate Social Responsibility (CSR) has no effect on Return on Assets (ROA), but the application of Prudence accounting has a positive effect on Return on Assets (ROA).

Key words: *Corporate Social Responsibility (CSR) Disclosure, Application of Prudence Accounting, and Return on Asset (ROA).*