

ABSTRACT

Title : *The Effect of Profitability, Liquidity and Size of the Company on the Disclosure of Corporate Social Responsibility (CSR) in Manufacturing Companies Food and Beverage Sub Sectors Listed on the Stock Exchange for the 2013-2018 Period.*

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Study program: *S-1 Accounting*

The purpose of this study is to find out about the factors that influence Corporate Social Responsibility Disclosure (CSR). The independent variables used in this study are profitability, liquidity and company size. The population in this study are food and beverage sub-sector manufacturing companies registered in BEI for the period 2013-2018. This study used 7 companies from a population of 13 companies, with a total of 42 data as samples and the sample selection procedure was carried out by applying the purposive sampling method. The results of this study indicate that the profitability, liquidity and company size variables simultaneously have an influence on Corporate Social Responsibility Disclosure (CSR). The profitability variable has a positive and significant effect on Corporate Social Responsibility (CSR) Disclosure, Liquidity has no effect on Corporate Social Responsibility Disclosure (CSR), and Company Size has no effect on Corporate Social Responsibility Disclosure (CSR).

Keywords : *Signal Theory, Profitability, Liquidity, Company Size, Corporate Social Responsibility (CSR) Disclosure.*