

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh profitabilitas, *sales growth*, dan kinerja lingkungan terhadap pengungkapan *Corporate Social Responsibility* (CSR). Penelitian ini dilakukan pada sektor perusahaan *consumer non-cyclical* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2021 – 2022. Jumlah sampel yang diperoleh pada penelitian ini sebanyak 20 perusahaan yang diperoleh dengan teknik *purposive sampling*. Teknik analisis data pada penelitian ini menggunakan metode regresi linear berganda. Hasil penelitian ini menunjukkan bahwa secara simultan profitabilitas, *sales growth*, dan kinerja lingkungan berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR). Sedangkan secara parsial profitabilitas tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR), *sales growth* berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR), dan kinerja lingkungan berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Kata kunci : *Corporate Social Responsibility* (CSR), profitabilitas, *sales growth*, dan kinerja lingkungan

ABSTRACT

This study aims to obtain empirical evidence regarding the influence of profitability, sales growth, and environmental performance on Corporate Social Responsibility (CSR) disclosure. The research was conducted in the consumer non-cyclical sector of companies listed on the Indonesia Stock Exchange (IDX) during the period of 2021 – 2022. The sample size obtained for this study was 20 companies selected using purposive sampling technique. The data analysis technique employed in this study was multiple linear regression. The results of this study indicate that simultaneously, profitability, sales growth, and environmental performance influence CSR disclosure. However, partially, profitability does not affects CSR disclosure, sales growth influences CSR disclosure, and environmental performance influences CSR disclosure.

Keywords: *Corporate Social Responsibility (CSR), profitability, sales growth, and environmental performance*