

**PENGARUH KINERJA KEUANGAN TERHADAP PENGUNGKAPAN
TANGGUNG JAWAB SOSIAL PERUSAHAAN DENGAN PENDEKATAN
GLOBAL REPORTING INTIATIVE (GRI)**

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ABSTRACT

The purpose of the study is to reveal the influence of size, leverage, profitabilitas and ownership management on the disclosure of CSR with GRI format. This research method using causal method. The population are, all companies that have a CSR with GRI format and are registered in ISRA. The sampling was conducted using a purposive sampling method. The data analysis used multiple regression analysis.

In this study we concluded that : leverage has negative significant impact to the disclosure of CSR : size, profitabilitas and ownership management have positive but not significant impact on CSR disclosure.

Key words : CSR (Corporate Social Responsibility), GRI (Global Reporting Initiative), ISRA (Indonesia Sustainability Reporting Award), size, leverage, profitabilitas and ownership management.