

## ABSTRAK

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Program Studi : Akuntansi  
Judul : Pengaruh Ukuran Perusahaan, Pertumbuhan Perusahaan, Kepemilikan Institusional dan Kinerja Lingkungan terhadap *Corporate Social Responsibility Disclosure* Pada Perusahaan *Consumer Non-Cyclicals* yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2024

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, pertumbuhan perusahaan, kepemilikan institusional, dan kinerja lingkungan terhadap *Corporate Social Responsibility Disclosure* (CSR) pada perusahaan *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Pemilihan sampel dilakukan menggunakan teknik *purposive sampling* sehingga diperoleh perusahaan yang memenuhi kriteria penelitian. Metode analisis yang digunakan adalah regresi data panel dengan bantuan aplikasi *EViews*. Pengungkapan CSR diukur menggunakan indikator *Global Reporting Initiative* (GRI) Standards 2021. Hasil penelitian menunjukkan bahwa kinerja lingkungan berpengaruh positif terhadap *Corporate Social Responsibility Disclosure*, sedangkan ukuran perusahaan, pertumbuhan perusahaan dan kepemilikan institusional tidak berpengaruh signifikan terhadap *Corporate Social Responsibility Disclosure*. Temuan penelitian ini menunjukkan bahwa kinerja lingkungan yang baik cenderung memiliki tingkat transparansi pengungkapan CSR yang lebih tinggi. Penelitian ini diharapkan dapat memberikan kontribusi bagi pengembangan ilmu akuntansi, khususnya terkait pelaporan keberlanjutan dan tanggung jawab sosial perusahaan.

**Kata Kunci:** *Corporate Social Responsibility Disclosure*, ukuran perusahaan, pertumbuhan perusahaan, kepemilikan institusional, kinerja lingkungan.

## **ABSTRACT**

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*Study Program* : Accounting

*Title* : *The Influence of Firm Size, Company Growth, Institutional Ownership, and Environmental Performance on Corporate Social Responsibility Disclosure in Consumer Non-Cyclicals Companies Listed on the Indonesia Stock Exchange During 2021–2024*

*This study aims to analyze the effect of firm size, company growth, institutional ownership, and environmental performance on Corporate Social Responsibility Disclosure (CSR D) in consumer non-cyclicals companies listed on the Indonesia Stock Exchange during the 2021–2024 period. This study employs a quantitative approach using secondary data obtained from companies' annual reports and sustainability reports. The sample was selected using a purposive sampling technique to obtain companies that met the research criteria. The analytical method used in this study is panel data regression with the assistance of EViews software. CSR disclosure was measured using the Global Reporting Initiative (GRI) Standards 2021 indicators. The results of the study indicate that environmental performance has a positive effect on Corporate Social Responsibility Disclosure, while firm size, company growth, and institutional ownership do not have a significant effect on Corporate Social Responsibility Disclosure. These findings suggest that companies with better environmental performance tend to have higher levels of transparency in CSR disclosure. This study is expected to contribute to the development of accounting knowledge, particularly in relation to sustainability reporting and corporate social responsibility.*

**Keywords:** *Corporate Social Responsibility Disclosure, firm size, company growth, institutional ownership, environmental performance.*