PENGARUH BOARD SIZE, KINERJA LINGKUNGAN, DAN KINERJA KEUANGAN DALAM PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (STUDI KASUS PERUSAHAAN PADA INDEKS SRI-KEHATI DI INDONESIA PERIODE 2021-2024)

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Abstrak
Sustainability reports have become information that must be disclosed by companies and must be prepared in accordance with current standards. The aim is to provide transparency to stakeholders regarding environmental, social, and governance aspects. CSR disclosure, or Corporate Social Responsibility Disclosure, serves as an indicator of the success of financial reports and reflects a company's role in maintaining balance across social, environmental, and governance aspects in a sustainable manner. Therefore, the sustainability information disclosed by a company must be transparent and achieve good CSR disclosure standards to gain the trust of stakeholders. This study aims to analyze the influence of board size, environmental performance, and financial performance (profitability and leverage) on CSR disclosure in non-financial companies listed in the SRI-KEHATI index for the period 2021–2024. This study employs a quantitative method using a panel data regression approach and purposive sampling technique, resulting in 15 companies over a four-year period (total of 60 observations). The results show that, simultaneously, these variables have a significant effect on CSR disclosure. Partially, board size and environmental performance have a significant positive effect on CSR disclosure, while profitability and leverage have no significant effect. These findings support the legitimacy theory and emphasize the importance of transparency in sustainability reporting.

Keywords : *Board Size, CSR Disclosure, Environtmental Performance, and Financial Performance.*

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