

ABSTRACT

This study was conducted with the aim of examining the effect of firm age, firm size, profitability, and leverage on corporate social responsibility in agricultural companies in the plantation sub-sector listed on the Indonesia Stock Exchange in 2018-2020. In this study, the researcher uses legitimacy theory where legitimacy is the basis for social and environmental disclosure that can be used (Permatasari, 2014). The population of this study includes all plantation sub-sector companies listed on the Indonesia Stock Exchange in 2018-2020 by taking samples using the sampling method according to predetermined criteria with a sample of 15 companies. So the number of observations in this study was 45. All data obtained were analyzed using statistical software, namely using SPSS by using descriptive statistical tests, classical assumption tests, multiple regression tests and hypothesis testing. The results of this study indicate that the significant value of firm age is 0.751, the significant value of firm size is 0.264, the significant value of profitability is 0.306, the significant value of leverage is 0.818. The conclusion of this study is that the variables of firm age, firm size, profitability, and leverage have no significant effect on corporate social responsibility.

Keywords: *corporate social responsibility, company age, company size, profitability, leverage.*