

## **ABSTRACT**

*This research aims to analyze and provide empirical evidence of the effect of Corporate Social Responsibility Disclosure, Firm Size, Profitability for Top Management Compensation. This study uses secondary data from the annual financial statements of banking companies listed on the Indonesia Stock Exchange (IDX) in 2017. This study used the stratified rando sampling method, and obtained 64 companies. The method of analysis of this study uses multiple regression with the SPSS 15.0 program. The results of the research show that the Corporate Social Responsibility Disclosure has a positive effect on Top Management Compensation. Company size has a positive effect on top management compensation. Profitability has a positive effect on top management compensation.*

*Keywords: Corporate Social Responsibility Disclosure (CSR), Company Size (SIZE), Profitability (ROA).*