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**AN EMPIRICAL STUDY ON THE FACTORS INFLUENCING THE  
DISCLOSURE REQUIREMENTS OF CORPORATE SOCIAL  
RESPONSIBILITY OF LISTED MANUFACTURING COMPANIES IN  
SRI LANKA**

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Corporate Social Responsibility (CSR) can be identified as a new trend in the business world. It affects the business directly and indirectly. Managers always try to earn the maximum level of profitability to satisfy the shareholders' interests. But it is essential to satisfy the interests of all the stakeholders' interests as well as shareholders. The study was conducted to analyse the factors influencing the disclosure of CSR information of listed manufacturing companies in Sri Lanka, and some of the manufacturing companies were selected as the samples for this study. The researcher also hopes to analyse the effect of company size, company age, profitability and company leverage to CSR. To do so, a regression analysis was carried out to test the impact of influencing factors on CSR. The b value is 0.048. The b values -0.005, -0.31 and -0.051 reveal that company age, ROE, and company leverage tend to move in the opposite direction.

Keywords: Corporate Social Responsibility Disclosure, Company Size, Company Age, Profitability, Company leverage

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