

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh likuiditas, *leverage* dan profitabilitas terhadap *corporate social responsibility*. Penelitian ini menggunakan metode kausal. Populasi dalam penelitian ini adalah perusahaan pertambangan yang ada di Indoensia. Sampel yang digunakan dalam penelitian ini sebanyak 60 laporan tahunan dari 12 perusahaan pertambangan terpilih yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2017. Teknik pengambilan sampel dilakukan dengan cara *purposive sampling*. Metode analisis data penelitian menggunakan analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa *leverage* menunjukkan pengaruh terhadap *corporate social responsibility*. Sedangkan likuiditas dan profitabilias tidak menunjukkan pengaruh terhadap *corporate social responsibility*.

Kata kunci : Likuiditas, *Leverage*, Profitabilitas dan *Corporate Social Responsibility*



ABSTRACT

This purpose of this study was to know the influence of the liquidity, leverage and profitability to corporate social responsibility. This study uses a causal method. The population in this study are mining companies in Indonesia. The sample used in this study was 60 annual reports from 12 selected mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2013-2017. The sampling technique was carried out by purposive sampling. Research data analysis method uses multiple regression analysis. The results of this study indicate that the leverage shows the effect on corporate social responsibility. While the liquidity and profitability do not show an influence on corporate social responsibility.

Keywords : Liquidity, Leverage, Profitability and Corporate Social Responsibility

