

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, likuiditas, Ukuran perusahaan, *Leverage* Terhadap Pengungkapan *Corporate Social Responsibility*. Profitabilitas dalam penelitian ini diukur menggunakan rasio *return on assets* (ROA), likuiditas diukur dengan rasio *Current Ratio* (CR). Ukuran perusahaan diukur dengan *SIZE* , *Leverage* diukur dengan rasio *Debt Equity ratio* (DER)

Populasi yang digunakan adalah perusahaan pertambangan yang terdaftar di Bursa efek Indonesia (BEI) tahun 2016 – 2018. Sampel yang digunakan peneliti ini adalah 32 perusahaan yang telah diseleksi menggunakan metode *Purposive Sampling*. Penelitian ini dilakukan dengan menggunakan pendekatan deskriptif kuantitatif. Analisis data yang digunakan penelitian ini adalah model regresi linear berganda.

Hasil penelitian secara parsial (uji t) menunjukkan bahwa Profitabilitas berpengaruh negative terhadap Pengungkapan *Corporate Social Responsibility* dan Likuiditas berpengaruh positif terhadap Pengungkapan *Corporate Social Responsibility*, sedangkan Ukuran perusahaan tidak memiliki pengaruh terhadap Pengungkapan *Corporate Social Responsibility* dan *Leverage* tidak memiliki pengaruh terhadap Pengungkapan *Corporate Social Responsibility*. Sementara hasil penelitian secara simultan (uji F) menunjukkan bahwa Profitabilitas , Likuiditas , Ukuran Perusahaan dan *Leverage* berpengaruh terhadap Pengungkapan *Corporate Social Responsibility*

Kata kunci : *Return On Asset, Current Ratio, Ukuran Perusahaan, Debt Equity Ratio dan Coporate Social Responsibility Disclosure*

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ABSTRACT

This study discusses the effect of profitability, liquidity, company size, leverage on disclosure of corporate social responsibility. Profitability in this study uses the ratio of return on assets (ROA), liquidity as measured by the ratio of Current Ratio (CR). The size of the company received with SIZE, Leverage obtained by the ratio of Debt Equity Ratio (DER)

The population used is mining companies listed on the Indonesia Stock Exchange (BEI) in 2016 - 2018. The sample used by this researcher is 32 companies that have been selected using the Purposive Sampling method. This research was conducted using descriptive descriptive. Analysis of the data used in this study is a multiple linear regression model.

Partial research results (t test) show that profitability has a negative effect on Corporate Social Responsibility Disclosure and Liquidity has a positive effect on Corporate Social Responsibility Disclosure, while company size has no influence on Corporate Social Responsibility and Leverage Disclosures. While simultaneous research results (F test) show that Profitability, Liquidity, Company Size and Leverage affect the Disclosure of Corporate Social Responsibility

Keyword: Return On Asset, Current Ratio, SIZE, Debt Equity Ratio and Coporate Social Reponsibility Disclosure



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