

ABSTRAK

Tujuan Penelitian ini untuk mengetahui pengaruh profitabilitas, *leverage*, ukuran perusahaan, kepemilikan manajerial terhadap pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Data yang dikumpulkan dengan metode purposive sampling yang kemudian diseleksi dengan kriteria yang telah ditentukan dan diperoleh sebanyak 139 perusahaan yang menjadi sampel penelitian. Pengolahan data dilakukan dengan menggunakan uji statistik deskriptif, uji asumsi klasik, uji hipotesis uji koefisien determinasi, uji simultan, dan uji analisis regresi linear berganda dengan bantuan *Statistical Product and Service Solution* (SPSS) versi 25.

Hasil analisis menunjukkan bahwa variabel profitabilitas berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility* (CSR). Sedangkan ukuran perusahaan, *leverage* dan kepemilikan manajerial tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016 –2018.

Kata kunci: Profitabilitas, Ukuran Perusahaan, Leverage dan Kepemilikan Manajerial, Pengungkapan *Corporate Sosial Responsibility*.

UNIVERSITAS
MERCU BUANA

ABSTRACT

The purpose of this study was to determine the effect of profitability, leverage, company size, managerial ownership on the Corporate Social Responsibility (CSR) performance of manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2016-2018 period.

The population of this research is manufacturing companies listed on the Indonesia Stock Exchange (IDX). Data collected by purposive sampling method which is then selected with predetermined criteria and obtained as many as 139 companies as research samples. Data processing was performed using descriptive statistical tests, classic assumption tests, hypothesis testing of coefficient of determination tests, simultaneous tests, and multiple linear regression analysis tests with the help of Statistical Product and Service Solution (SPSS) version 25.

The analysis shows that the profitability variable has a significant effect on the disclosure of Corporate Social Responsibility (CSR). While company size, leverage and managerial ownership do not affect the disclosure of Corporate Social Responsibility (CSR) in manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2016-2018.

Keywords: Profitability, Company Size, Leverage and Managerial Ownership, Corporate Social Responsibility.



UNIVERSITAS
MERCU BUANA