

ABSTRAK

Tujuan penelitian ini adalah untuk mengkaji apakah profitabilitas dan *Leverage* berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility* Dimoderasikan dengan *Size Companies*. Sampel penelitian ini adalah perusahaan *property* yang terdaftar di BEI 2016-2020. Hasil pengujian menemukan bahwa Profitabilitas (ROA) tidak berpengaruh signifikan sedangkan *Leverage* (DER) berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*. *Size Companies* memperkuat pengaruh profitabilitas pada pengungkapan *Corporate Social Responsibility* dan *Size Companies* tidak mampu memperkuat pengaruh *Leverage* pada pengungkapan *Corporate Social Responsibility*. Hasil koefisien determinan Adjusted R square hanya sebesar 7.24% menunjukkan rendahnya kemampuan variabel terikat dalam menjelaskan variabel bebas, artinya variabel lain yang tidak diteliti Persentase pengaruh ROA, DER dan *ln of total asset* terhadap pengungkapan *Corporate Social Responsibility* pada perusahaan *Property and real estate* yang terdaftar di BEI adalah lebih dominan dipengaruhi oleh variabel lain di luar model penelitian ini sebesar 92,76%.

Keywords : *ROA, DER, Size Companies, Corporate social responsibility Disclosure*

ABSTRACT

The purpose of this study is to examine whether profitability and leverage have a significant effect on Corporate Social Responsibility Disclosure. The sample of this research is the property of companies listed on the Indonesia Stock Exchange in 2016-2020. The test results found that Profitability (ROA) had no significant effect while Leverage (DER) had a significant effect on Corporate Social Responsibility Disclosure. Company Size strengthens the influence of profitability on our Corporate Social Responsibility and Company Size is not able to strengthen the influence of Leverage on the use of Corporate Social Responsibility. The result of the determinant coefficient of Adjusted R square is only 7.24%, indicating the low ability of the variable to maintain it, meaning that other variables not examined independently influence the percentage of ROA, DER and ln total assets on Corporate Social Responsibility in property and real estate companies listed on the IDX list. is more dominantly influenced by other variables outside the research model by 92.76%.

Keywords : *ROA, DER, Size Companies, Corporate social responsibility disclosure.*



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