

***THE EFFECT OF PROFITABILITY, COMPANY SIZE,
LIQUIDITY, AND FOREIGN OWNERSHIP ON
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE***

By Thatya Putri Andira

Abstract

This study is a quantitative study that aims to determine the effect of profitability, firm size, liquidity, and foreign ownership on the disclosure of corporate social responsibility. The population in this study are all non-financial companies that have been listed on the Indonesia Stock Exchange in the 2016-2019 period. The sample used is 112 samples. Profitability is measured by return on equity, company size is measured by the natural logarithm value of total assets, liquidity is measured by the current ratio, and foreign ownership is measured by the percentage of foreign investors' share ownership contained in the annual report. Disclosure of corporate social responsibility is measured by a checklist based on the indicators of Global Reporting Initiatives (GRI) G4 and GRI Standards which are used by companies as guidelines in submitting sustainability reports. The method of analysis in this study uses descriptive analysis and multiple linear regression analysis hypothesis testing with the help of STATA. The results in this study indicate that, profitability, firm size liquidity, and foreign ownership have no effect on disclosure of corporate social responsibility.

Keywords: Disclosure of Corporate Social Responsibility, Profitability, Company Size, Liquidity, Foreign Ownership.

**PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN,
LIKUIDITAS, DAN KEPEMILIKAN ASING TERHADAP
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY***

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh profitabilitas, ukuran perusahaan, likuiditas, dan kepemilikan asing terhadap pengungkapan *corporate social responsibility*. Populasi dalam penelitian ini merupakan seluruh perusahaan non keuangan yang telah terdaftar didalam Bursa Efek Indonesia pada periode 2016-2019. Sampel yang digunakan sebesar 112 sampel. Profitabilitas diukur dengan *return on equity*, ukuran perusahaan diukur dengan nilai logaritma natural dari total aset, likuiditas diukur dengan *current ratio*, dan kepemilikan asing diukur dengan presentase kepemilikan saham investor asing yang terdapat didalam *annual report*. Pengungkapan *corporate social responsibility* diukur dengan *checklist* berlandaskan indikator *Global Reporting Initiatives* (GRI) G4 dan *GRI Standards* yang dijadikan perusahaan sebagai pedoman dalam penyampaian laporan keberlanjutan. Metode analisis pada penelitian ini menggunakan analisis deskriptif dan uji hipotesis analisis regresi linier berganda dengan bantuan STATA. Hasil dalam penelitian ini menunjukkan bahwa, profitabilitas, ukuran perusahaan likuiditas, dan kepemilikan asing tidak memiliki pengaruh pada pengungkapan *corporate social responsibility*.

Kata Kunci : Pengungkapan *Corporate Social Responsibility*, Profitabilitas, Ukuran Perusahaan, Likuiditas, Kepemilikan Asing.