

THE INFLUENCE OF PROFITABILITY, LEVERAGE, AND OWNERSHIP STRUCTURE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

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Abstract

This study was conducted to analyze variables that can affect the Corporate Social Responsibility Disclosure, covering Profitability, Leverage, And Ownership Structure. Population in this study were 157 manufacturing companies listed on BEI for years 2015-2017. Sample obtained in this research 35 companies were selected by method purposive sampling. This total its observation in this study were 105 research conducted for years 2015-2017. Technique the analysis used in this research was panel regression analysis and test a hypothesis that used in this research was test t statistic with the level trust 5%. The research result show the variable Profitability has a significant influence on Corporate Social Responsibility Disclosure but variable Leverage and Ownership Structure has no significant effect on Corporate Social Responsibility Disclosure.

Keyword : Profitability, Leverage, Ownership Structure ,and Corporate Social Responsibility Disclosure.

PENGARUH PROFITABILITAS, *LEVERAGE*, DAN STRUKTUR KEPEMILIKAN TERHADAP *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE*

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Abstrak

Penelitian ini dilakukan untuk menganalisis variabel-variabel yang dapat mempengaruhi *Corporate Social Responsibility Disclosure*, meliputi Profitabilitas, *Leverage*, dan Struktur Kepemilikan. Populasi dalam penelitian ini berjumlah 157 perusahaan Manufaktur yang terdaftar di BEI selama tahun 2015-2017. Sampel yang diperoleh dalam penelitian ini berjumlah 35 perusahaan yang dipilih dengan metode *purposive sampling*. Total data observasi yang diperoleh dalam penelitian ini berjumlah 105 data penelitian selama tahun 2015-2017. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi data panel dan uji hipotesis yang digunakan dalam penelitian ini adalah uji t statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa Variabel Profitabilitas memiliki pengaruh signifikan terhadap *Corporate Social Responsibility Disclosure*, namun variabel *Leverage* dan Struktur Kepemilikan berpengaruh tidak signifikan terhadap *Corporate Social Responsibility Disclosure*

Kata Kunci : Profitabilitas, *Leverage*, Struktur Kepemilikan, dan *Corporate Social Responsibility Disclosure*.