

***THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY
DISCLOSURE, SALES GROWTH, AND LEVERAGE
ON FINANCIAL PERFORMANCE***

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ABSTRACT

This research is a quantitative study which aims to examine the effect of corporate social responsibility disclosure, sales growth, and leverage, on financial performance. The research uses secondary data from the manufacturing sector which are listed on the Indonesia Stock Exchange (IDX) in 2022-2024. Sampling voters using purposive sampling method obtained with a total of 34 companies. Testing the hypothesis in this study uses a multiple linear regression model. The research model was processed and tested using STATA 12. The results of this study are corporate social responsibility disclosure had no effect on financial performance, sales growth had a significant positive effect on financial performance, and leverage had a significant negative effect on financial performance.

Keywords: *Corporate Social Responsibility Disclosure, Sales Growth, Leverage, Financial Performance*

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*
DISCLOSURE, PERTUMBUHAN PENJUALAN, DAN *LEVERAGE*
TERHADAP KINERJA KEUANGAN**

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menguji pengaruh *corporate social responsibility disclosure*, pertumbuhan penjualan, dan *leverage* terhadap kinerja keuangan. Penelitian menggunakan data sekunder dari perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2022-2024. Pengambilan kriteria sampel menggunakan metode *purposive sampling* sehingga didapatkan 34 perusahaan. Pengujian hipotesis dalam penelitian ini menggunakan model regresi linear berganda. Model penelitian diolah dan diuji menggunakan aplikasi STATA 12. Hasil dari penelitian ini yaitu *corporate social responsibility disclosure* tidak memiliki pengaruh terhadap kinerja keuangan, pertumbuhan penjualan memiliki pengaruh signifikan positif terhadap kinerja keuangan, dan *leverage* memiliki pengaruh signifikan negatif terhadap kinerja keuangan.

Kata Kunci: *Corporate Social Responsibility Disclosure*, Pertumbuhan Penjualan, *Leverage*, Kinerja Keuangan.