

***THE INFLUENCE OF PROFITABILITY, LEVERAGE, AND
PUBLIC SHAREHOLDING ON CORPORATE SOCIAL
RESPONSIBILITY DISCLOSURE***

By

Alfin Mubarok

Abstract

This study was conducted to analyze variables that can affect the Corporate Social Responsibility Disclosure, covering Profitability, Leverage, And Public Shareholding. Population in this study were 157 manufacturing companies listed on BEI for years 2015-2017. Sample obtained in this research 61 companies were selected by method purposive sampling. This total its observation in this study were 183 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 Public Shareholding has a significant influence on Corporate Social Responsibility Disclosure but variable Profitability and Leverage has no significant effect on Corporate Social Responsibility Disclosure.

Keyword : Profitability, Leverage, Public Shareholding, and Corporate Social Responsibility Disclosure.

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

Oleh

Alfin Mubarak

Abstrak

Penelitian ini dilakukan untuk menganalisis variabel-variabel yang dapat mempengaruhi *Corporate Social Responsibility disclosure*, meliputi Profitabilitas, *Leverage*, dan Kepemilikan saham publik. Populasi dalam penelitian ini berjumlah 157 perusahaan Manufaktur yang terdaftar di BEI selama tahun 2015-2017. Sampel yang diperoleh dalam penelitian ini berjumlah 61 perusahaan yang dipilih dengan metode *purposive sampling*. Total data observasi yang diperoleh dalam penelitian ini berjumlah 183 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 Kepemilikan saham publik memiliki pengaruh signifikan terhadap *Corporrate Social Responsibility disclosure*, namun Profitabilitas dan *Leverage* berpengaruh tidak signifikan terhadap *Corporate Social Responsibility disclosure*

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