

***THE EFFECT OF COMPANY PROFITABILITY, FIRM SIZE, AND
LEVERAGE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE***

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Abstract

This research was conducted to examine the effect of the variable Profitability, Firm Size and Leverage on Corporate Social Responsibility Disclosure. The sample in this research amounted to 64 Manufacturing Companies listed on the Indonesia Stock Exchange in the 2016-2018 period that were selected using cluster sampling. The analysis technique used is Multiple Linear Regression Analysis using SPSS with a significant level of 5%. The results of this research indicate that (1) Profitability has no effect on Corporate Social Responsibility Disclosure (2) Firm size has no effect on Corporate Social Responsibility Disclosure (3) Leverage has no effect on Corporate Social Responsibility Disclosure.

Keywords: *Corporate Social Responsibility Disclosure (CSR), Firm Size, Profitability, Leverage*

**PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN, DAN
LEVERAGE TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL
RESPONSIBILITY***

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh variabel Profitabilitas, Ukuran Perusahaan dan Leverage terhadap Pengungkapan *Corporate Social Responsibility*. Sampel pada penelitian ini berjumlah 64 Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018 yang dipilih menggunakan *cluster sampling*. Teknik analisis yang digunakan adalah analisis linear regresi berganda dengan SPSS dan tingkat signifikan sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) Profitabilitas tidak berpengaruh terhadap Pengungkapan *Corporate Social Responsibility* (2) Ukuran Perusahaan berpengaruh terhadap Pengungkapan *Corporate Social Responsibility* (3) Leverage tidak berpengaruh terhadap Pengungkapan *Corporate Social Responsibility*.

Kata Kunci: Profitabilitas, Ukuran Perusahaan, Leverage, Pengungkapan *Corporate Social Responsibility*