

ABSTRACT

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**EFFECT OF THE SIZE OF COMPANY, LEVERAGE, AND
PROFITABILITY ON CORPORATE SOCIAL RESPONSIBILITY
DISCLOSURE IN COMPANY OF CONSUMER GOODS SECTOR OF
MANUFACTURING COMPANY LISTED IN INDONESIA STOCK
EXCHANGE (IDX) 2016-2018**

(xvi+92 pages; 5 figures; 15 tables; 4 appendixes)

Corporate Social Responsibility (CSR) known as the company responsibility not only to shareholders, but also to stakeholders who involved in the company existence. CSR known as expression of company in terms of social, community, environmental, product liability, and employee safety. A good corporate social responsibility is when a company concerned for the environment to get public attention. Purpose of this study is to determine the effect of Size of Company, Leverage, Profitability on the disclosure of Corporate Social Responsibility on manufacturing companies listed on Indonesia Stock Exchange during the period of 2016-2018. Data collected from purposive sampling method, consists of 26 samples from consumer goods company. Data analysis techniques used multiple linear regression. The result of the analysis, has shown Size of Company has effect towards Corporate Social Responsibility disclosure, but Leverage and Profitability shows no effect on the corporate social responsibility.

Keywords: Size of Company, Leverage, Profitability

References: 22 (2006-2020)

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Corporate Social Responsibility (CSR) dikenal sebagai tanggung jawab perusahaan tidak hanya untuk pemegang saham, tetapi juga untuk para pemangku kepentingan yang terlibat dalam keberadaan perusahaan. CSR dikenal sebagai ungkapan perusahaan dalam hal sosial, komunitas, lingkungan, kewajiban produk, dan keselamatan karyawan. Tanggung jawab sosial perusahaan yang baik adalah ketika perusahaan peduli terhadap lingkungan untuk mendapatkan perhatian publik. Tujuan penelitian ini adalah untuk mengetahui pengaruh Ukuran Perusahaan, Leverage, Profitabilitas terhadap pengungkapan tanggung jawab sosial perusahaan terhadap perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2016-2018. Data dikumpulkan dari metode purposive sampling, terdiri dari 26 sampel dari perusahaan barang konsumen. Teknik analisis data menggunakan regresi linier berganda. Hasil analisis menunjukkan bahwa Ukuran Perusahaan berpengaruh terhadap pengungkapan Corporate Social Responsibility, tetapi Leverage dan Profitabilitas tidak berpengaruh terhadap tanggung jawab sosial perusahaan.

Kata Kunci: Size of Company, Leverage, Profitability

Referensi: 22 (2010-2020)