

## ABSTRAK

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***ANALISIS PENGARUH UKURAN PERUSAHAAN, PERPUTARAN PIUTANG, DAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP PROFITABILITAS PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA 2017–2019***

(78 halaman; 2 gambar, 9 tabel, 4 lampiran)

Penelitian ini bertujuan untuk menguji variabel ukuran perusahaan, perputaran piutang dan pengungkapan *corporate social responsibility* terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017 – 2019. Penelitian ini menggunakan total 111 sampel yang dipilih menggunakan metode *purposive sampling*. Metode analisis yang digunakan adalah metode analisis regresi berganda. Hasil penelitian ini menyatakan bahwa variabel ukuran perusahaan terbukti memiliki pengaruh terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017 - 2019. Sedangkan, variabel perputaran piutang dan pengungkapan *corporate social responsibility* terbukti tidak memiliki pengaruh terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017 – 2019.

Kata kunci: profitabilitas, ukuran perusahaan, perputaran piutang, pengungkapan *corporate social responsibility*.

## ABSTRACT

Kautsar Anantama Sentanu (01017190046)

***ANALYSIS OF THE INFLUENCE OF COMPANY SIZE, RECEIVABLE TURNOVER, AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON THE PROFITABILITY OF MANUFACTURING COMPANIES LISTED INDONESIA STOCK EXCHANGE 2017–2019***

(78 pages; 2 pictures, 9 tables, 4 attachments)

*This study aims to examine the variables of company size, receivables turnover and corporate social responsibility disclosure on the profitability of manufacturing companies listed on the Indonesia Stock Exchange for the period 2017 – 2019. This study uses a total of 111 samples selected using the purposive sampling method. The analytical method used is multiple regression analysis method. The results of this study state that the company size variable is proven to have an influence on the profitability of manufacturing companies listed on the Indonesia Stock Exchange for the period 2017 - 2019. Meanwhile, the receivables turnover and corporate social responsibility disclosure variables do not have an effect on the profitability of manufacturing companies listed on the Indonesia Stock Exchange. period 2017 – 2019.*

*Keywords: profitability, company size, receivable turnover, corporate social responsibility disclosure*