

ABSTRAK

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PENGARUH PROFITABILITAS, LEVERAGE TERHADAP CORPORATE SOCIAL RESPONSIBILITY PADA PERUSAHAAN PANGAN DI BURSA EFEK INDONESIA TAHUN 2018 – 2021.

(xiv+65 halaman; 3 gambar; 9 tabel; 7 lampiran)

Penelitian ini membahas mengenai Corporate Social Responsibility. Didalam penelitian ini juga dapat ditemukan beberapa faktor pendukung untuk mengetahui bagaimana Corporate Social Responsibility dapat terjadi dengan beberapa faktor dan uji coba yang ada. Selain itu, penelitian ini juga memiliki beberapa variabel penting, seperti variabel Independen yang digunakan untuk meneliti penelitian ini yaitu: Profitabilitas dan Leverage. Dengan beberapa variabel Control yang digunakan adalah Size, PBV, Sales Growth dan juga Current Ratio. Penelitian ini menggunakan perusahaan pangan di Bursa Efek Indonesia (BEI) tahun 2018 – 2021. Penelitian ini ditulis untuk mengetahui apakah ada pengaruh yang dari keuntungan dan kewajiban (hutang) terhadap tanggung jawab perusahaan dibidang sosial. Melalui penelitian ini, hasil yang dimiliki adalah (1) Profitabilitas tidak berpengaruh terhadap pengungkapan Corporate Social Responsibility dan (2) Leverage berpengaruh terhadap pengungkapan Corporate Social Responsibility.

Kata Kunci: Corporate Social Responsibility, Profitability, Leverage, Sektor Pangan.

Referensi: 22 (2015 – 2022)

ABSTRACT

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THE EFFECT OF PROFITABILITY, LEVERAGE ON CORPORATE SOCIAL RESPONSIBILITY IN FOOD COMPANIES ON THE INDONESIA STOCK EXCHANGE 2018 – 2021.

(xiv + 65 pages; 3 image; 9 tables; 7 attachments)

This study discusses Corporate Social Responsibility. In this research, several supporting factors can be found to find out how Corporate Social Responsibility can occur with several factors and existing trials. In addition, this study also has several important variables, such as the independent variables used to examine this research, namely: Profitability and Leverage. With several control variables used, namely Size, PBV, Sales Growth and the Current Ratio. This research uses food companies on the Indonesia Stock Exchange (IDX) in 2018 – 2021. This research was written to find out whether there is an influence from profits and obligations (debt) on corporate responsibility in the social field. Through this research, the results are (1) Profitability has no effect on the disclosure of Corporate Social Responsibility and (2) Leverage influences the disclosure of Corporate Social Responsibility.

Keywords: Corporate Social Responsibility, Profitability, Leverage, Food Sector.

References: 22 (2015 – 2022)