

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh pengungkapan *corporate social responsibility*, *leverage* yang diproksikan dengan *Debt to Equity Ratio* dan ukuran perusahaan terhadap kinerja keuangan yang diproksikan dengan *Return On Asset* melalui laporan keuangan tahunan yang telah disusun oleh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013-2015 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 41 perusahaan manufaktur. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian menunjukkan bahwa pengungkapan *corporate social responsibility* berpengaruh positif dan signifikan terhadap kinerja keuangan. *Debt to Equity Ratio* (DER) berpengaruh negatif dan signifikan terhadap kinerja keuangan. Sedangkan ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci : *Corporate Social Responsibility*, *Leverage*, Ukuran Perusahaan, Kinerja Keuangan

ABSTRACT

This study is aimed to examine the influence of corporate social responsibility disclosure, leverage which is proxy by Debt to Equity Ratio and firm size to the financial performance which is proxy by return on assets by the annual financial statements which have been prepared by the manufacturing companies which are listed in Indonesia Stock Exchange.

The population has been obtained by using purposive sampling method to the manufacturing companies which are listed in Indonesia Stock Exchange (IDX) in 2013-2015 periods and based on the predetermined criteria, 41 manufacturing companies have been selected as samples. The analytical method has been done by using multiple linear regressions analysis and the SPSS (Statistical Product and Service Solutions).

The result of the research shows that corporate social responsibility disclosure give positive and significant influence to the financial performance. Debt to Equity Ratio (DER) give significant and negative influence to the financial performance. Meanwhile firm size does not give any influence to the financial performance of the company.

Keywords: Corporate social responsibility, leverage, firm size, financial performance



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