

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas dan *sales growth* terhadap pengungkapan *corporate social responsibility* (CSR). Jenis penelitian ini adalah penelitian kuantitatif. Teknik pengambilan sampel penelitian menggunakan metode *purposive sampling*, yaitu pemilihan sampel berdasarkan kriteria tertentu yang telah ditentukan oleh peneliti, sehingga diperoleh sebanyak 28 sampel dari 57 populasi perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016 sampai 2018. Data yang diperoleh sebanyak 84 data pengamatan selama 3 tahun. Jenis data yang digunakan dalam penelitian adalah data sekunder berupa laporan keuangan dan laporan tahunan. Metode penelitian menggunakan metode analisis regresi linier berganda.

Hasil penelitian menunjukkan ukuran perusahaan dan profitabilitas dengan *Return On Equity* (ROE) berpengaruh positif terhadap pengungkapan *corporate social responsibility*, artinya semakin tinggi nilai ukuran perusahaan dan ROE maka semakin tinggi pula pengungkapan CSR, tingginya nilai ukuran perusahaan dan ROE dapat meningkatkan laba perusahaan, sehingga perusahaan memiliki dana untuk mengungkapkan CSR yang lebih luas. Sedangkan *sales growth* tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, artinya semakin tinggi atau rendahnya nilai *sales growth* maka tidak mempengaruhi pengungkapan CSR. Pengungkapan CSR tetap diungkapkan karena aturan ditetapkan suatu perusahaan meskipun naik atau turunnya nilai pertumbuhan penjualan.

Kata Kunci: Ukuran Perusahaan, Profitabilitas, *Sales Growth*, *Corporate Social Responsibility*.

ABSTRACT

This research aimed to examine the effect of firm size, profitability and sales growth on the disclosure of Corporate Social Responsibility (CSR). While, the research was quantitative. Moreover, the population was 57 LQ-45 companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2018. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria gives. In line with, there were 28 companies as sample; with 84 observations. Additionally, the data were secondary which in the form of financial and annual statement. In addition, the data analysis techniques used multiple linear regression.

The research result concluded firm size, profitability, and Return On Equity (ROE) had positive effect on the disclosure of CSR. It meant, the higher the firm size and ROE, the higher the disclosure of CSR. As consequence, it would increase company's profit. Therefore, the company had fund to disclosure of Corporate Social Responsibility. In other words, the fluctuation of Sales Growth did not effect the disclosure of CSR. In brief. Since CSR had become one of the company's regulations, it would be still disclosed even though there was fluctuation of Sales Growth.

Keywords: firm Size, profitability, sales growth, corporate social responsibility

