

ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh kinerja keuangan, kapitalisasi pasar dan ukuran perusahaan terhadap pengungkapan *corporate social responsibility*. Kinerja keuangan diukur dengan *return on asset*, sedangkan ukuran perusahaan diukur dengan log natural total aset.

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder. Objek penelitian yaitu perusahaan yang terdaftar di indeks LQ45 Bursa Efek Indonesia tahun 2016 sampai dengan tahun 2019. Sampel data penelitian ini diperoleh dengan menggunakan *purposive sampling*, berdasarkan metode *purposive sampling* sehingga didapat sebanyak 224 sampel dari 61 perusahaan yang terdaftar di Bursa Efek Indonesia selama tahun 2016 sampai dengan tahun 2019 yang memenuhi kriteria penelitian. Program SPSS versi 25 digunakan sebagai alat analisis data dengan analisis linier berganda sebagai metode analisis penelitian.

Hasil penelitian menunjukkan bahwa *return on asset* tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, kapitalisasi pasar tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. Sedangkan ukuran perusahaan berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kata Kunci: kinerja keuangan, kapitalisasi pasar, ukuran perusahaan, pengungkapan *corporate social responsibility*.

ABSTRACT

This research aimed to examine the financial performance, market capitalization, and firm size on the disclosure of corporate social responsibility. Financial performance was measured by return on assets.

while the firm size was measured by log natural of total assets. This research was quantitative with secondary data. Furthermore, the research object of this research was a company listed in the LQ45 index at Indonesia stock exchange from 2016 until 2019. The research sample of this research was taken by purposive sampling, in accordance with the research criteria it obtained 224 samples from 61 companies listed on Indonesia stock exchange from 2016 until 2019. Moreover, the data analysis instrument of this research used the spss program 25 version, while the research analysis method used multiple linier regressions.

The research result showed that return on assets did not have any effect on the disclosure of corporate social responsibility, market capitalization did not have any effect on the disclosure of corporate social responsibility. on the other hand, the firm size was affected by the disclosure of corporate social responsibility.

Keywords: financial performance, market capitalization, firm size, disclosure of corporate social responsibility

