

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, Ukuran Perusahaan, Kepemilikan Institusional, dan *Leverage* terhadap *Corporate Social Responsibility* pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014-2018.

Jenis penelitian kuantitatif, dilakukan terhadap obyek perusahaan pertambangan. Sampel diperoleh berdasarkan metode *purposive sampling*, dengan 35 observasi laporan tahunan dari 7 perusahaan farmasi. Teknik analisis digunakan regresi linier berganda, dengan piranti lunak *Statistical Product and Service Solutions* (SPSS) versi 19.

Hasil penelitian ini menunjukkan bahwa variabel *Leverage* berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*, sedangkan variabel Profitabilitas, dan Ukuran Perusahaan, serta Kepemilikan Institusional tidak berpengaruh terhadap *Corporate Social Responsibility*.

**Kata kunci:** *Corporate Governance*, Profitabilitas, Karakter Eksekutif, *Tax Avoidance*.



## **ABSTRACT**

*This research aimed to examine the effect of profitability, firm size, institutional ownership and leverage on disclosure of Corporate Social Responsibility of Pharmaceutical companies which were listed on Indonesia Stock Exchange (IDX) during 2014 - 2018.*

*The research was quantitative research. While, the population was 7 Pharmaceutical companies which were listed on Indonesia Stock Exchange (IDX) during 2014 – 2018. Moreover, the data collection technique used purposive sampling technique, in which the sample was based on criteria given. Furthermore, there were 35 observations of annual companies' financial statement. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 19.*

*The research result concluded leverage had positive effect on disclosure of Corporate Social Responsibility of Pharmaceutical companies. On the other hand, profitability did not affect disclosure of Corporate Social Responsibility of Pharmaceutical companies. Likewise, firm size did not affect disclosure of Corporate Social Responsibility of Pharmaceutical companies. Similarly, institutional ownership did not affect disclosure of Corporate Social Responsibility of Pharmaceutical companies.*

**Keywords** : *Corporate Governance, Profitability, Executive Character, Tax Avoidance*