

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh dari profitabilitas, ukuran perusahaan, *leverage* terhadap *corporate social responsibility*. Metode pengumpulan data menggunakan teknik dokumentasi, yaitu dengan menganalisa laporan tahunan perusahaan *food and beverage* terdaftar dalam Bursa Efek Indonesia tahun 2016-2018. Teknik pemilihan sampel menggunakan teknik *purposive sampling* dengan salah satu syaratnya yaitu menerbitkan laporan tahunan dan laporan keuangan secara konsisten selama periode 2016-2018. Adapun sampelnya sebanyak 12 perusahaan. Sumber data diambil dari Bursa Efek Indonesia (BEI), www.idx.co.id dan galeri investasi Bursa Efek Indonesia STIESIA. Teknik analisis datanya menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa pengaruh variabel profitabilitas menunjukkan nilai signifikan di angka 0,043, sedangkan ukuran perusahaan menunjukkan nilai signifikan di 0,000, dan *leverage* menunjukkan nilai signifikan di angka 0,035, dengan demikian profitabilitas, ukuran perusahaan, *leverage* berpengaruh terhadap pengungkapan tanggung jawab sosial perusahaan. Nilai koefisien regresi ketiga variabel adalah positif yang menunjukkan bahwa profitabilitas, ukuran perusahaan, dan *leverage* berpengaruh positif terhadap tanggung jawab sosial perusahaan.

Kata Kunci: profitabilitas, ukuran perusahaan, *leverage*, tanggung jawab sosial.



ABSTRACT

This research aimed to find out the effect of profitability, firm size and leverage on Corporate Social Responsibility. While, the instrument in data collection technique used documentation, analyze annual financial statement of food and beverages companies which were listed on Indonesia Stock Exchange during 2016-2018. Moreover, the data collection technique used purposive sampling in which the sample was based on criteria given. The criteria itself was publishing annual financial statement consistently during 2016-2018. Furthermore, the data analysis technique used multiple regression analysis. Based on the research result, in concluded profitability had significant value of 0.043. Besides, firm size had significant value of 0.000. Meanwhile, leverage had significant value of 0.035. Therefore, all variables affected the discloswe of Corporate Social Responsibility of Food and Beverages companies. In addition, regression coefficient of profitability, firm size and leverage were positive. This meant, the variables had positive effect on corporate social responsibility of food and beverages companies.

Keywords: profitability, firm size, leverage, corporate social responsibility

