ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Leverage, Size,* dan *Return On Equity* yang diproksikan dengan *Debt to Equity* dan *Firm Size* terhadap *Corporate Social Responsibility* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Jenis penelitian ini merupakan penelitian kuantitatif. Sampel yang digunakan dalam penelitian ini menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 11 sampel dari 24 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia selama tahun 2017-2020. Data penelitian ini diperoleh dari data sekunder berupa laporan keuangan dan laporan tahunan. Teknik analisis yang digunakan adalah uji asumsi klasik dan analisis regresi linier berganda dengan menggunakan program SPSS versi 26. Hasil penelitian menunjukkan bahwa *Leverage* berpengaruh negatif dan signifikan terhadap *Corporate Social Responsibility* dan *Size* tidak berpengaruh terhadap *Corporate Social Responsibility*. Sedangkan *Return On Equity* berpengaruh negative dan siginifikan terhadap *Corporate Social Responsibility*.

Kata kunci: *Corporate Social Responsibility, Leverage, Size,* dan *Return On Equity*

ABSTRACT

This research aimed to examine the effect of Leverage, Size, and Return On Equity which were referred to Debt to Equity Ratio, and firm size on Corporate Social Responsibility of mining companies which were listed on Indonesia Stock Exchange. While the research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 11 samples from 24 mining companies which were listed on Indonesia Stock Exchange during 2017-2020. Furthermore, the data were secondary in the form of financial statements and annual reports. Additionally, the data analysis technique used classical assumption test and multiple linear regression with SPSS 25. In addition, the research result concluded that Leverage had a negative and significant effect on Corporate Social Responsibility. On the other hand, Size did not affect Corporate Social Responsibility. In contrast, Return On Equity had a negative and significant effect on Corporate Social Responsibility.

Keywords*: Corporate Social Responsibility, Leverage, Return On Equity*