

## ABSTRAK

Penelitian ini adalah studi empiris yang bertujuan untuk menguji pengaruh profitabilitas, solvabilitas, dan likuiditas terhadap pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode tahun 2018-2020. Variabel profitabilitas akan diukur dengan *Return on Equity* (ROE), solvabilitas akan diukur dengan *Debt to Equity Ratio* (DER), dan likuiditas diukur dengan *Current Ratio* (CR). Adapun faktor yang melatarbelakangi penelitian ini didasarkan pada rendahnya pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan *food and beverage*.

Jenis penelitian yang digunakan adalah penelitian kuantitatif. Jenis data yang akan digunakan dalam penelitian ini yaitu data sekunder. Metode analisis yang digunakan untuk memperoleh sampel pada penelitian ini menggunakan metode purposive sampling berdasarkan kriteria-kriteria sampel yang telah ditentukan. Sampel yang diperoleh sebanyak 16 sampel perusahaan dengan 36 pengamatan. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda.

Hasil dari penelitian menunjukkan bahwa profitabilitas berpengaruh positif terhadap *Corporate Social Responsibility*, profitabilitas berpengaruh positif terhadap *Corporate Social Responsibility*, dan likuiditas tidak berpengaruh terhadap *Corporate Social Responsibility*.

**Kata kunci:** Profitabilitas, solvabilitas, likuiditas, *Corporate Social Responsibility*.

## **ABSTRACT**

*This research was an empirical study that aimed to examine the effect of profitability, solvability, and liquidity on the disclosure of Corporate Social Responsibility (CSR) at food and beverages companies listed on The Indonesia Stock Exchange (IDX) during the 2018-2020 periods. Furthermore, the profitability variable was measured by Return on Equity (ROE), solvability was measured by Debt to Equity Ratio (DER), and liquidity was measured by Current Ratio (CR). There were factors as the background of the research was the lower of disclosure of Corporate Social Responsibility (CSR) at food and beverages companies.*

*This research was quantitative. Furthermore, the research type used secondary data. Meanwhile, the research analysis method used purposive sampling based on the determined sample criteria. It obtained 16 company samples with 36 observations. Moreover, the research data analysis technique used multiple linear regression analysis.*

*The research result showed that profitability had a positive effect on Corporate Social Responsibility, profitability had a positive effect on Corporate Social Responsibility, and liquidity did not have any effect on Corporate Social Responsibility.*

**Keywords:** *Profitability, Solvability, Liquidity, Corporate Social Responsibility.*

