

ABSTRAK

Penelitian ini untuk menguji pengaruh profitabilitas, *leverage*, *size*, dan umur perusahaan terhadap pengungkapan *corporate social responsibility*. Perhitungan profitabilitas diukur menggunakan *Return Of Asset*, *leverage* diukur menggunakan *Debt Equity Ratio*, *size* diukur menggunakan Logaritma Natural dari total *asset*, dan umur perusahaan. Sedangkan pengungkapan *corporate social responsibility* diukur menggunakan *Corporate Social Responsibility Disclosure Index (CSRDI)*.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini yaitu perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Metode pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel sesuai dengan kriteria yang diberikan. Penelitian ini menggunakan sampel sebanyak 30 perusahaan pertambangan yang diperoleh dengan menggunakan metode *purposive sampling*. Data penelitian ini diambil dengan menggunakan periode 5 tahun, yaitu tahun 2017-2021 sehingga diperoleh 150 data yang digunakan. Teknik analisis data dilakukan dengan metode regresi linier berganda dengan menggunakan program SPSS.

Hasil penelitian ini menunjukkan bahwa profitabilitas dan *leverage* tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. Sedangkan *size* dan umur perusahaan berpengaruh positif terhadap pengungkapan *corporate social responsibility*.

Kata kunci: profitabilitas, *leverage*, *size*, umur, CSR

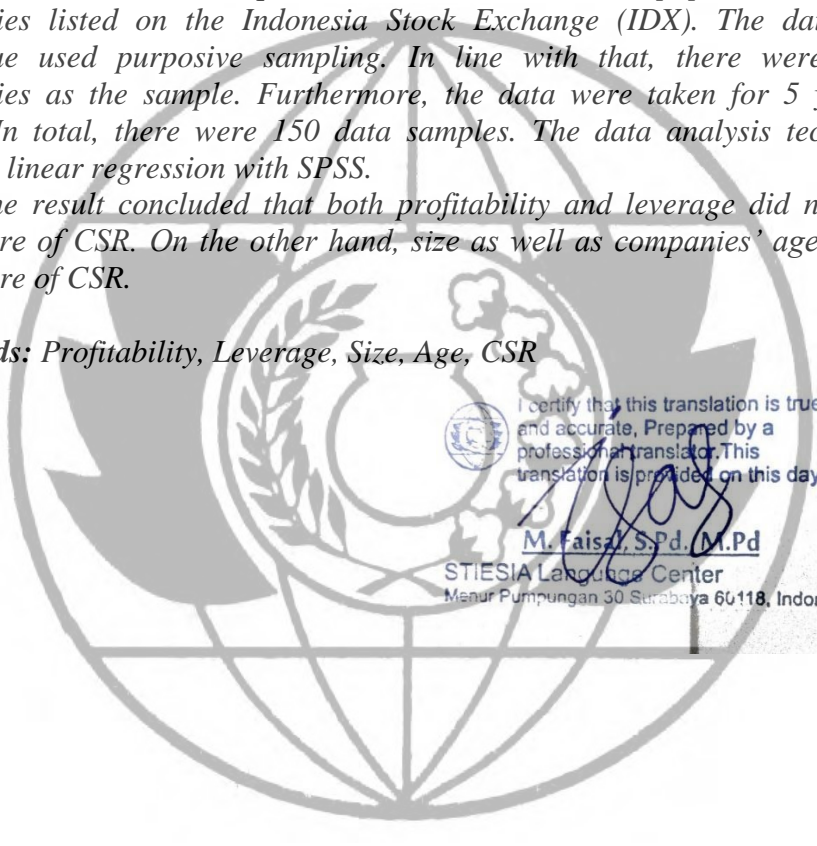
ABSTRACT

This research aimed to examine the effect of profitability, leverage, size, and companies' age on the disclosure of Corporate Social Responsibility (CSR). The profitability was measured by Return On Asset, leverage was measured by Debt to Equity Ratio, size was measured by Logarithm Natural from Total Asset, and companies' age. While the disclosure of CSR was measured by Corporate Social Responsibility Index (CSRI).

The research was quantitative. Moreover, the population was mining companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling. In line with that, there were 30 mining companies as the sample. Furthermore, the data were taken for 5 years (2017-2021). In total, there were 150 data samples. The data analysis technique used multiple linear regression with SPSS.

The result concluded that both profitability and leverage did not affect the disclosure of CSR. On the other hand, size as well as companies' age affected the disclosure of CSR.

Keywords: Profitability, Leverage, Size, Age, CSR



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