

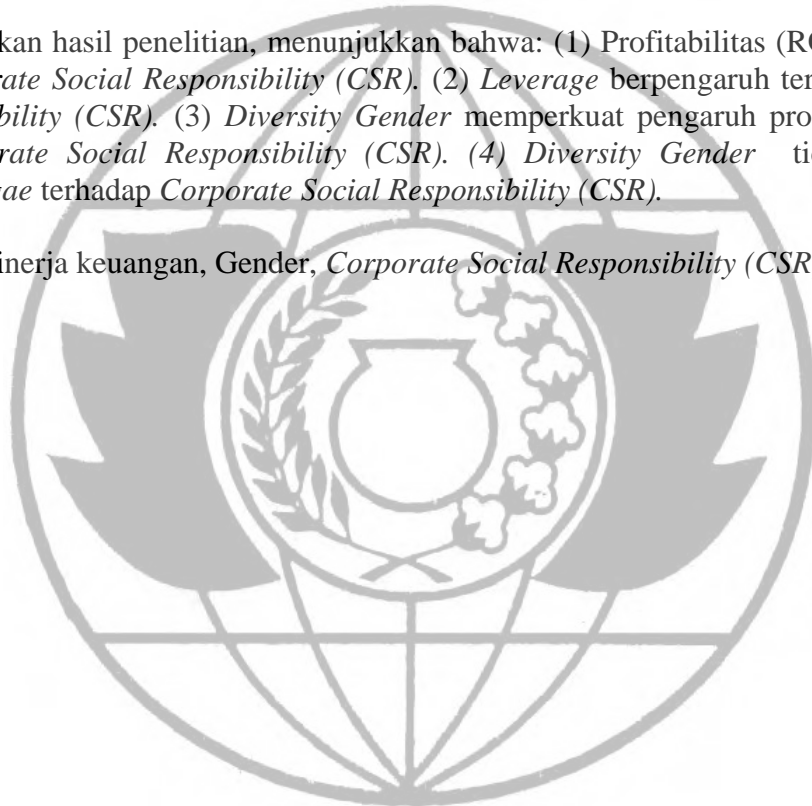
## ABSTRAK

Tujuan penelitian ini adalah untuk membuktikan secara empiris: (1) Tentang pengaruh ROA terhadap pengungkapan CSR, (2) Pengaruh Ukuran Perusahaan terhadap pengungkapan CSR pada perusahaan manufaktur yang terdaftar di indeks Sri Kehati dan BEI tahun 2016-2020.

Jenis penelitian ini adalah penelitian asosiatif dengan pendekatan kuantitatif. Metode penentuan sampel yang digunakan adalah *purposive sampling* yang menghasilkan 65 sampel penelitian. Jumlah perusahaan yang memenuhi kriteria adalah 13 perusahaan yang memiliki data terkait mengenai variabel-variabel yang digunakan. Jenis data yang digunakan dalam penelitian ini adalah data sekunder, yaitu data yang diperoleh berupa bukti, catatan, atau laporan keuangan. Dibantu dengan alat uir IBM SPSS versi 23.

Berdasarkan hasil penelitian, menunjukkan bahwa: (1) Profitabilitas (ROA) berpengaruh terhadap *Corporate Social Responsibility (CSR)*. (2) *Leverage* berpengaruh terhadap *Corporate Social Responsibility (CSR)*. (3) *Diversity Gender* memperkuat pengaruh profitabilitas (ROA) terhadap *Corporate Social Responsibility (CSR)*. (4) *Diversity Gender* tidak memperkuat pengaruh *Levergae* terhadap *Corporate Social Responsibility (CSR)*.

**Kata Kunci :** Kinerja keuangan, Gender, *Corporate Social Responsibility (CSR)*.



## ABSTRACT

*This research aimed to empirically prove that: (1) the effect of ROA on the disclosure of CSR, (2) The effect of firm size on the CSR disclosure at the manufacturing company listed on The Sri Kehati Index and IDX in the 2016-2020 periods.*

*The research was associated with a quantitative approach. Furthermore, the sample collection method used purposive sampling which produced 65 research samples. The number of companies that fulfilled the criteria was 13 companies that have related data regarding the variables used. Moreover, the research data type used secondary data i.e., data obtained in the form of evidence, notes, or financial statements. Meanwhile, the measurement instrument of this research used IBM SPSS 23 version.*

*Based on the research result, it was shown that: (1) Profitability (ROA) had an effect on Corporate Social Responsibility (CSR). (2) Leverage affects Corporate Social Responsibility (CSR). (3) Diversity Gender has strengthened the effect of profitability (ROA) on Corporate Social Responsibility (CSR). (4) Diversity Gender did not strengthen the effect of leverage on Corporate Social Responsibility (CSR).*

**Keywords:** *Financial Performance, Gender, Corporate Social Responsibility (CSR)*



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12/9/22

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