ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, likuiditas, dan ukuran perusahaan terhadap pengungkapan *Corporate Social Responsibility.* Profitabilitas diukur dengan *Return on Assets,* likuiditas diukur menggunakan *current ratio*, dan ukuran perusahaan diukur menggunakan Logaritma Natural dari total aset. Sedangkan pengungkapan *Corporate Social Responsibility* diukur menggunakan *Corporate Social Responsibility Disclousure Index.*

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian adalah perusahaan pertambangan sub sektor batu bara yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* didapatkan sampel sebanyak 16 perusahaan pertambangan. Data penelitian diambil selama 4 tahun, yaitu 2019-2022, sehingga diperoleh 64 data yang diolah. Teknis analisis data dilakukan dengan menggunakan Regresi Linier Berganda dengan bantuan program SPSS.

Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility.* Sedangkan likuiditas dan ukuran perusahaan tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility.*

Kata kunci: Profitabilitas, Likuiditas, Ukuran Perusahaan, Pengungkapan *Corporate Social Responsibility*

ABSTRACT

This research aimed to examine the effect of profitability, liquidity, and firm size on Corporate Social Responsibility disclosure. The profitability was measured by Return on Assets, liquidity was measured by Current Ratio, and firm size was measured by the Logarithm Natural of Total Assets. Moreover, Corporate Social Disclosure disclosure was measured by the Corporate Social Responsibility Disclosure Index.

The research was quantitative. The population was coal mining companies listed on the Indonesia Stock Exchange (IDX). Furthermore, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 16 coal mining companies as the sample. The data were taken for 4 years (2019-2022). In total, 64 data samples were collected. Additionally, the data analysis technique used multiple linear regression with SPSS.

The result concluded that profitability had a positive effect on Corporate Social Responsibility disclosure. On the other hand, liquidity as well as firm size did not affect Corporate Social Responsibility disclosure.

Keywords: profitability, liquidity, firm size, corporate social sesponsibility disclousure