

ABTRAKSI

Monica Valerian. Pengaruh Profitabilitas, Ukuran Perusahaan dan *Leverage* Terhadap Pengungkapan *Corporate Social Responsibility* pada Perusahaan Tekstil yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2013 – 2016. (dibimbing oleh Ibu Yosevin Karnawati, SE, MM, M,Ak)

Penelitian ini bertujuan untuk menganalisis pengaruh variabel Profitabilitas, Ukuran Perusahaan, dan *Leverage* terhadap pengungkapan *Corporate Social Responsibility* pada perusahaan tekstil tahun 2013-2016. Profitabilitas diukur dari ROA, ukuran perusahaan diukur dari total aset, *leverage* diukur dari DER, sedangkan pengungkapan tanggung jawab sosial perusahaan diukur dari *Global Reporting Indeks (GRI) versi 3.0* 79 item.

Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini 16 perusahaan tekstil yang terdaftar di Bursa Efek Indonesia dari total populasi 17. Jenis data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara simultan variabel profitabilitas, ukuran perusahaan, dan *leverage* berpengaruh secara signifikan terhadap pengungkapan *Corporate Social Responsibility*. Secara parsial profitabilitas dan ukuran perusahaan, berpengaruh signifikan terhadap pengungkapan CSR, sedangkan *Leverage* tidak berpengaruh signifikan terhadap pengungkapan CSR perusahaan.

Kata kunci: *Corporate Social Responsibility*, profitabilitas, Ukuran perusahaan, *Leverage*

ABSTRACT

Monica Valerian. *The effect of Profitability, Company Size, and Leverage on Corporate Social Responsibility Disclosure on Textiles Companies Registered on the IDX for the period 2013-2016. (supervised by Ibu Yosevin Karnawati, SE, MM, M,Ak)*

This research aims to analyze the effect of Profitability, Company Size, and Leverage on Corporate Social Responsibility Disclosure on Textiles Companies Registered on the IDX for the 2013-2016 period. The Profitability is measured by ROA, Size is measured by the total asset, Leverage is measured by DER, while the disclosure of corporate social responsibility is measure by Global Reporting index (GRI) version 3.0 79 items.

The metod used is purposive sampling. The number of samples used in this study were 16 textiles companies listed on the Indonesia Stock Exchange from a total population of 17. Types of secondary data sourced from financial reports and annual reports. The data analyze method used is multiple linier regression analysis.

The results showed that simultaneously, profitability, firm size, and leverage effect significantly have a significant effect on the disclosure of Corporate Social Responsibility. Partially, profitability and company size have a significant effect on Corporate Social Responsibility disclosure, while do not have a significant effect on disclosure of Corporate Social Responsibility.

Keywords: *Corporate Social Responsibility, Profitability, Company Size, Leverage*