

## ABSTRAK

Judul : Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap Corporate Social Responsibility

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Program Studi : Akuntansi

Teori yang digunakan dalam penelitian ini adalah teori Stakeholder, teori Legitimasi, Teori kontrak sosial dan teori ekonomi politik. Sampel penelitian sebanyak 33 perusahaan pertambangan di Bursa Efek Indonesia (BEI) periode 2015-2018 dengan metode purposive sampling. Teknik analisis yang digunakan adalah Analisis Regresi Linier Berganda. Hasil penelitian menunjukkan bahwa (1) profitabilitas berpengaruh positif pada pengungkapan *Corporate Social Responsibility* yang menunjukkan bahwa semakin besar profitabilitas perusahaan maka perusahaan berkewajiban untuk mengungkapkan *Corporate Social Responsibility*, (2) *Leverage* berpengaruh negatif terhadap *Corporate Social Responsibility*, sehingga perubahan *Leverage* tidak mempengaruhi tinggi rendahnya pengungkapan *corporate social responsibility*. (3) ukuran perusahaan berpengaruh negative pada pengungkapan *Corporate Social Responsibility* yang menunjukkan Ukuran Perusahaan tidak mempengaruhi tinggi rendahnya pengungkapan *corporate social responsibility*.

**Kata Kunci:** *Corporate Social Responsibility*, Profitabilitas, *Leverage*, dan Ukuran Perusahaan

## **ABSTRACT**

*Title : The Effect of Profitability, Leverage and Company Size on Corporate Social Responsibility*

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*Theories used in this research are Stakeholder theory, Legitimacy theory, Social contract theory and Political economy theory. The research samples were 33 mining companies on the Indonesia Stock Exchange (IDX) for the 2015-2018 period with a purposive sampling method. The analysis technique used is Multiple Linear Regression Analysis. The results show that (1) profitability has a positive effect on Corporate Social Responsibility disclosure which indicates that the greater the company's profitability, the company is obliged to disclose Corporate Social Responsibility, (2) Leverage has a negative effect on Corporate Social Responsibility, so that changes in leverage do not affect the level of disclosure of corporate social responsibility. (3) company size negatively influences Corporate Social Responsibility disclosure which shows that company size does not affect the level of corporate social responsibility disclosure.*

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