

**ABSTRAK**

Judul : Pengaruh Profitabilitas, Ukuran Perusahaan, dan Kinerja Lingkungan Terhadap Pengungkapan Corporate Social Responsibility /CSR (Tanggung Jawab Sosial Perusahaan) (Studi Kasus Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar di Bursa Efek Indonesia Periode 2015-2018)

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Program Studi : S-1 Akuntansi

Tujuan dari penelitian ini adalah untuk memberikan bukti empiris mengenai profitabilitas, ukuran perusahaan dan kinerja lingkungan terhadap pengungkapan corporate social responsibility. Variabel independen pada penelitian ini yaitu profitabilitas diukur menggunakan rasio antara *earning after tax* dengan total ekuitas atau dikenal dengan Return on Equity (ROE), ukuran perusahaan diukur dengan logaritma natural total aset dan kinerja lingkungan diukur dengan peringkat PROPER (Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup) dengan menggunakan warna sebagai indikator kinerja lingkungan. Penelitian ini menggunakan data sekunder dari laporan keuangan tahunan yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan di sektor industri barang konsumsi yang terdaftar di BEI selama periode 2015 -2018 yang berjumlah 186 data laporan keuangan. Sampel yang digunakan pada penelitian ini sebanyak 64 data laporan keuangan. Metode yang digunakan untuk menentukan sampel penelitian adalah metode *purposive sampling*. Hasil penelitian menunjukkan bahwa profitabilitas, ukuran perusahaan dan kinerja lingkungan berpengaruh terhadap pengungkapan *corporate social responsibility* secara simultan, hanya ukuran perusahaan yang berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* secara parsial, sedangkan profitabilitas dan kinerja lingkungan tidak berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* secara parsial.

**Kata Kunci :** Profitabilitas, Ukuran Perusahaan, Kinerja Lingkungan, *Corporate Social Responsibility*, Pengungkapan *Corporate Social Responsibility*

**ABSTRACT**

*Title* : *Influence of Profitability, Company Size and Environmental Performance on Corporate Social Responsibility/CSR Disclosure (Case Study in Consumer Goods Industry Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for Period of 2015-2018)*

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*The purpose of this study is to provide empirical evidence regarding profitability, company size and environmental performance on disclosure of corporate social responsibility. The independent variable in this study is profitability measured using the ratio between earnings after tax and total equity or known as Return on Equity (ROE), company size is measured by the natural logarithm of total assets and environmental performance is measured by the PROPER rating (Company Performance Rating Assessment Program in Management Environment) by using color as an indicator of environmental performance. This study uses secondary data from annual financial statements listed on the Indonesia Stock Exchange. The population in this study are companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange during the 2015-2018 period, totaling 186 financial statement data. The sample used in this study were 64 financial statement data. The method used to determine the research sample is purposive sampling method. The results showed that profitability, company size and environmental performance simultaneously had an effect on corporate social responsibility disclosure, only company size partially had a significant effect on disclosure of corporate social responsibility, while profitability and environmental performance partially had no significant effect on corporate social responsibility disclosure.*

**Keywords:** *Profitability, Company Size, Environmental Performance, Corporate Social Responsibility, Corporate Social Responsibility Disclosure*