

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Slack resources* dan profil perusahaan terhadap *corporate social responsibility expenditure*, serta perbedaan *corporate social responsibility expenditure* pada perusahaan *high profile* dan *low profile*. Penelitian dilakukan pada perusahaan Non keuangan yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Sampel penelitian dipilih dengan metode *purposive sampling*. Teknik analisis data yang digunakan adalah *multiple regression analysis* dan uji beda Independent Sample t-test .

Hasil Uji statistik F menunjukkan bahwa model dalam penelitian ini layak digunakan sebagai model regresi, sehingga *slack resources* dan profil perusahaan secara bersama-sama berpengaruh terhadap *corporate social responsibility expenditure*. Sedangkan hasil uji statistik t menunjukkan bahwa *Slack resources* yang terbagi dalam *Available slack*, *Potential Slack*, dan *Recoverable slack* tidak berpengaruh terhadap *corporate social responsibility expenditure*, sedangkan variabel profil perusahaan berpengaruh. Hasil uji beda menggunakan Independent sample t-test membuktikan bahwa *corporate social responsibility expenditure* antara perusahaan terkategori *high profile* dan *low profile* memiliki rata-rata perbedaan yang signifikan. Koefisien variabel dummy memperlihatkan bahwa *corporate social responsibility expenditure* perusahaan *high profile* lebih tinggi dibandingkan *low profile*.

Kata Kunci : *Slack resources, CSR Expenditure, high profile, low profile.*

ABSTRACT

This study aims to determine the effector Slack resources and company profile on corporate social responsibility expenditure, as well as differences in CSR expenditure on high profile and low profile companies. The study was conducted on Non-financial companies listed on the Indonesia Stock Exchange in 2015-2017. The research sample was chosen by purposive sampling method. The data analysis technique used was multiple regression analysis and independent sample t-test.

The F statistic test results show that the model in this study is worthy of being used as a regression model, so that slack resources and company profiles jointly influence corporate social responsibility expenditure. While the results of the t statistic test show that Slack resources are divided into Available slack, Potential Slack, and Recoverable slack does not affect corporate social responsibility expenditure. The results of different tests using the Independent sample t-test prove that corporate social responsibility expenditure between high profile and low profile categorized companies has a significant average difference. The dummy variable coefficient shows that corporate social responsibility expenditure of high profile companies is higher than low profile.

Keyword : Slack resources, CSR Expenditure, high profile, low profile.