

ABSTRAK

Ahmad Khoirul Anwar, Faktor-Faktor Yang Mempengaruhi Pengungkapan *Corporate Social Responsibility* (CSR). Di bawah bimbingan Ibu Yuni Rimawati, S.E., M.SAK., AK., CA.

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, likuiditas, profitabilitas, *leverage*, dan ukuran dewan komisaris independen secara parsial maupun simultan terhadap pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah kuantitatif. Metode pengambilan sampel yang digunakan adalah *purposive sampling* dan diperoleh sampel sebanyak 31 perusahaan. Untuk Pengujian Instrumen menggunakan Uji Asumsi Klasik, sedangkan Teknik Analisis Data yang digunakan untuk menguji hipotesis adalah Regresi Linear Berganda dengan menggunakan Uji t, Uji F, dan Uji Determinasi R².

Berdasarkan hasil penelitian menunjukkan bahwa R Square sebesar 0,205 yang berarti besarnya pengaruh variabel bebas terhadap variabel terikat adalah 20,5% sedangkan sisanya 79,5% dipengaruhi yang tidak diteliti dalam penelitian ini. Berdasarkan Uji t diketahui bahwa secara parsial variabel ukuran perusahaan tidak berpengaruh terhadap *Corporate Social Responsibility* (CSR), variabel likuiditas berpengaruh terhadap *Corporate Social Responsibility* (CSR), variabel profitabilitas tidak berpengaruh terhadap *Corporate Social Responsibility* (CSR), variabel *leverage* berpengaruh *Corporate Social Responsibility* (CSR), dan variabel ukuran dewan komisaris independen berpengaruh terhadap *Corporate Social Responsibility* (CSR). Berdasarkan hasil Uji F variabel ukuran perusahaan, likuiditas, profitabilitas, *leverage*, dan ukuran dewan komisaris independen berpengaruh terhadap *Corporate Social Responsibility* (CSR).

Kata Kunci : Ukuran Perusahaan, Likuiditas, Profitabilitas, *Leverage*, Ukuran Dewan Komisaris Independen, *Corporate Social Responsibility* (CSR).

ABSTRACT

Ahmad Khoirul Anwar, The Factors Which Affects Disclosure of Corporate Social Responsibility (CSR). Under the guidance of Yuni Rimawati, S.E., M.SAK., AK., CA.

The objective of this study is to determine the effect of company size, liquidity, profitability, leverage, and size of independent board of commissioners either partially or simultaneously on Corporate Social Responsibility (CSR) in manufacturing companies which listed on the Indonesian stock exchange for the period of 2016-2018.

Research approach that used in this study is quantitative. Sampling method that used is purposive sampling and it is obtained a sample of 31 companies. to test the instrument, Classic Assumption Test is used, while technique of data analysis that used to test the hypothesis is Multiple Linear Regression by using t Test, F Test, and R² Determination Test.

Based on the results of study, it shows that R Square is 0,205 that means the effect of independent variables on dependent variables is 20,5% , while the remaining of 79,5% is influenced by other variables that not analyzed in this study. Based on t Test, it is found that partially, company size variable no effect on Corporate Social Responsibility (CSR), liquidity has effect on Corporate Social Responsibility (CSR), profitability no effect on Corporate Social Responsibility (CSR), leverage has effect on Corporate Social Responsibility (CSR), size of independent board of commissioners has effect on Corporate Social Responsibility (CSR). Based on F Test, company size, liquidity, profitability, leverage, and size of independent board of commissioners have effect on Corporate Social Responsibility (CSR).

Keyword : Company Size, Liquidity, Profitability, Leverage, Size of Independent Board of Commissioners, Corporate Social Responsibility (CSR).