PENGARUH PROFITABILITAS, *LEVERAGE*, DAN LIKUIDITAS TERHADAP *CORPORATE SOCIAL RESPONSIBILITY* (CSR)

(Pada perusahaan pertambangan yang terdaftar di bursa efek indonesia (BEI) periode tahun 2016-2019)

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ABSTRAK

Corporate Social Responsibility (CSR) adalah program tanggung jawab sosial perusahaan atas dampak dari operasi perusahaan yang merupakan tindakan etis perusahaan. Program sudah bersifat mandatori, namun kasus rendahnya masih sering terjadi. Tujuan penelitian ini adalah untuk menguji dan mengukur pengaruh profitabilitas, leverage, dan likuiditas terhadap disclosure. Jenis penelitian ini adalah penelitian kuantitatif metode asosiatif. Populasi penelitian ini yaitu perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2016-2019. Penentuan sampel menggunakan metode purposive sampling. Jumlah sampel sebanyak 37 perusahaan. Jumlah data yang diteliti yaitu 148 data berupa laporan tahunan perusahaan sampel. Teknik analisis regresi linear berganda dengan alat uji SPSS versi 25 digunakan dalam penelitian ini. Hasil penelitian ini menunjukan bahwa likuiditas, profitabilitas dan *leverage* berpengaruh terhadap CSR.

Kata kunci: Profitabilitas, *leverage,* likuiditas dan CSR

THE INFLUENCE OF PROFITABILITY, LEVERAGE, AND LIQUIDITY ONPENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE
(In mining companies listed on the Indonesian Stock Exchange (BEI) for the 2016-2019 period)

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ABSTRACT

Corporate Social Responsibility (CSR) is a PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY program for the impact of company operations which is the company's ethical actions. programs are mandatory, but cases of low disclosure still occur frequently. The aim of this research is to test and measure the influence of profitability, leverage and liquidity on disclosure. This type of research is quantitative research using associative methods. The population of this research is mining companies listed on the Indonesia Stock Exchange for the 2016-2019 period. Determination of the sample using the purposive sampling method. The total sample was 37 companies. The amount of data studied was 148 data in the form of annual reports of sample companies. Multiple linear regression analysis techniques with the SPSS version 25 test tool were used in this research. The results of this research show that liquidity, profitability and leverage influence CSR.

Keywords: Profitability, leverage, liquidity and CSR