

## ABSTRAK

### **PENGARUH PROFITABILITAS, *LEVERAGE*, UKURAN PERUSAHAAN DAN KEPEMILIKAN INSTITUSIONAL TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY***

Studi Empiris pada Perusahaan Barang Konsumsi yang Terdaftar di BEI Tahun 2017-2019

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Penelitian ini didasarkan pada isu sosial dan lingkungan bahwa masih banyak dijumpai adanya ketidakpatuhan perusahaan sektor barang konsumsi di Indonesia terhadap pelaksanaan *Corporate Social Responsibility*, serta masih terbatasnya pengungkapan *Corporate Social Responsibility* dalam laporan tahunan. Penelitian ini bertujuan untuk mengetahui dan menganalisis bagaimana pengaruh karakteristik dan kepemilikan perusahaan yang terdiri dari profitabilitas, *leverage*, ukuran perusahaan, dan kepemilikan institusional terhadap pengungkapan *Corporate Social Responsibility*.

Penelitian ini menggunakan studi empiris dan metode kuantitatif. Populasi sasaran dalam penelitian ini adalah perusahaan barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Berdasarkan kriteria populasi sasaran didapatkan sejumlah 54 perusahaan dengan sumber data berupa laporan tahunan perusahaan. Teknik pengumpulan data dalam penelitian menggunakan teknik dokumentasi. Teknik analisis data menggunakan SEM-PLS dan diolah dengan program WarpPLS 7.0.

Kesimpulan dari penelitian ini menemukan bahwa terdapat pengaruh positif dari profitabilitas dan *leverage* terhadap pengungkapan *Corporate Social Responsibility*. Selain itu, terdapat pengaruh negatif ukuran perusahaan terhadap pengungkapan *Corporate Social Responsibility*. Sedangkan kepemilikan institusional tidak memiliki pengaruh yang signifikan terhadap pengungkapan *Corporate Social Responsibility*.

**Kata kunci:** pengungkapan *corporate social responsibility* (CSR), profitabilitas, *leverage*, ukuran perusahaan, kepemilikan institusional.

**ABSTRACT**

**THE EFFECT OF PROFITABILITY, LEVERAGE, COMPANY SIZE AND  
INSTITUTIONAL OWNERSHIP ON CORPORATE SOCIAL  
RESPONSIBILITY DISCLOSURE**

*Empirical Study on Consumer Goods Companies Listed on the IDX in 2017-2019*

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*This research is based on social and environmental issues that there are more companies in the consumer goods sector in Indonesia no comply the rule of Corporate Social Responsibility practices. There are the limited disclosure of Corporate Social Responsibility in annual reports. This study aims to determine and analyze the influence of the characteristics and ownership of the company consisting of profitability, leverage, company size, and institutional ownership on the disclosure of Corporate Social Responsibility.*

*This research uses empirical studies and quantitative methods. The target population in this study were consumer goods companies listed on the Indonesia Stock Exchange in 2017-2019. Based on the criteria of the target population 54 companies were obtained from the company's annual report. Data collection techniques are using documentation techniques. The data analysis technique used SEM-PLS and processed with the WarpPLS 7.0 . program.*

*Based on data analysis, there is a positive effect of profitability and leverage on the disclosure of Corporate Social Responsibility. In addition, there is a negative effect of firm size on the disclosure of Corporate Social Responsibility. Meanwhile, institutional ownership does not have a significant effect on the disclosure of Corporate Social Responsibility.*

**Keywords:** *disclosure of corporate social responsibility (CSR), profitability, leverage, company size, institutional ownership.*