ABSTRAK

PENGARUH UKURAN PERUSAHAAN, UKURAN DEWAN KOMISARIS, PROFITABILITAS, DAN LIKUIDITAS TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) DENGAN TIPE INDUSTRI SEBAGAI VARIABEL PEMODERASI

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2023-2024)

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Penelitian ini bertujuan untuk meneliti pengaruh ukuran perusahaan, ukuran dewan komisaris, profitabilitas, dan likuiditas terhadap pengungkapan *Corporate Social Responsibility* (CSR) serta menguji peran tipe industri dalam memoderasi hubungan profitabilitas dan likuiditas terhadap pengungkapan CSR pada perusahaan manufaktur yang terdaftar di BEI periode 2023-2024. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik pengumpulan data berupa dokumentasi melalui laporan tahunan dan laporan keberlanjutan.

Populasi penelitian terdiri atas perusahaan manufaktur yang terdaftar di BEI dengan metode pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh 93 perusahaan dengan total 186 data observasi. Pengungkapan CSR diukur dengan menggunakan GRI *Standard* 2021, ukuran perusahaan diproksikan dengan logaritma natural total aset, ukuran dewan komisaris diukur berdasarkan jumlah dewan komisaris di perusahaan, profitabilitas diproksikan dengan *Return on Assets* (ROA), likuiditas diproksikan dengan *Current Ratio* (CR), dan tipe industri diukur dengan variabel *dummy*. Analisis data dilakukan menggunakan metode *Partial Least Square – Structural Equation Modeling* (PLS-SEM) dengan SmartPLS 4.0.

Hasil penelitian menunjukkan bahwa ukuran perusahaan dan likuiditas berpengaruh terhadap pengungkapan CSR, sedangkan ukuran dewan komisaris dan profitabilitas tidak berpengaruh terhadap pengungkapan CSR. Hasil penelitian juga menunjukkan bahwa tipe industri mampu memoderasi hubungan profitabilitas terhadap pengungkapan CSR, tetapi tidak mampu memoderasi hubungan likuiditas terhadap pengungkapan CSR.

Kata kunci: pengungkapan CSR, ukuran perusahaan, ukuran dewan komisaris, profitabilitas, likuiditas, tipe industri.

ABSTRACT

THE EFFECT OF COMPANY SIZE, BOARD OF COMMISSIONERS SIZE, PROFITABILITY, AND LIQUIDITY ON CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE WITH INDUSTRY TYPE AS A MODERATING VARIABLE

(Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) 2023-2024)

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This study aims to examine the influence of company size, board size, profitability, and liquidity on Corporate Social Responsibility (CSR) disclosure and examine the role of industry type in moderating the relationship between profitability and liquidity and CSR disclosure in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2023-2024 period. This study uses a quantitative approach with data collection techniques in the form of documentation through annual reports and sustainability reports.

The study population consisted of manufacturing companies listed on the Indonesia Stock Exchange (IDX). The sampling method used purposive sampling, resulting in 93 companies with a total of 186 observational data. CSR disclosure was measured using the GRI Standard 2021. Company size was proxied by the natural logarithm of total assets, board size was measured by the number of commissioners in the company, profitability was proxied by Return on Assets (ROA), liquidity was proxied by the Current Ratio (CR), and industry type was measured by a dummy variable. Data analysis was performed using the Partial Least Squares – Structural Equation Modeling (PLS-SEM) method with SmartPLS 4.0.

The results of the study indicate that company size and liquidity influence CSR disclosure, while board size and profitability do not. The results also indicate that industry type moderates the relationship between profitability and CSR disclosure, but not the relationship between liquidity and CSR disclosure.

***Keywords**: CSR disclosure, company size, board of commissioners size, profitability, liquidity, industry type.*