

Effect of Leverage, Profitability and the Size of the company against the Disclosure of Corporate Social Responsibility In Companies go public in Indonesia Stock Exchange

By

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ABSTRACT

The study aims to review analyze and prove the effect of leverage, profitability and the size of the company against the disclosure of corporate social responsibility. Research In Singer used 51 Companies go public in Indonesia Stock Exchange Selected with using purposive sampling method. ON Research in Singer Research variables The variables used can be grouped Become Major Groups prayer. The first dependent variable ie disclosure of corporate social responsibility. Both variables Tbk Consisting Of Leverage, Profitability and size of the Company. Data analysis method used is quantitative with the panel model regression. Data Processing is done using with EvIEWS 8.0. Based on the findings of hypothesis testing found leverage, profitability and company size have a significant effect against disclosure of corporate social responsibility In Companies go public in Indonesia Stock Exchange.

Keys Word : leverage, profitability and company size have a significant effect against disclosure of corporate social responsibility

**Pengaruh *Leverage*, Profitabilitas dan Ukuran Perusahaan Terhadap
Pengungkapan *Corporate Social Responsibility*
Pada Perusahaan *Go Public* di Bursa Efek Indonesia**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan membuktikan pengaruh *leverage*, profitabilitas dan ukuran perusahaan terhadap pengungkapan *corporate social responsibility*. Didalam penelitian ini digunakan 51 perusahaan *go public* di Bursa Efek Indonesia yang dipilih dengan menggunakan metode *purposive sampling*. Pada penelitian ini variabel penelitian ini variabel yang digunakan dapat dikelompokkan menjadi dua kelompok utama. Pertama variabel dependen yaitu pengungkapan *corporate social responsibility*. Kedua variabel independen yang terdiri dari *leverage*, profitabilitas dan ukuran perusahaan. Metode analisis data yang digunakan adalah kuantitatif yaitu dengan menggunakan model regresi panel. Proses pengolahan data dilakukan dengan menggunakan Eviews 8.0. Berdasarkan hasil pengujian hipotesis ditemukan *leverage*, profitabilitas dan ukuran perusahaan berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* pada perusahaan *go publik* di Bursa Efek Indonesia.

Kata Kunci ***Leverage*, Profitabilitas, Ukuran Perusahaan dan
Pengungkapan *Corporate Social Responsibility***