

ABSTRAK

PENGARUH KINERJA LINGKUNGAN, *OPERATING LEVERAGE* DAN PERTUMBUHAN PERUSAHAAN TERHADAP *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE* (Survei Pada Perusahaan Jasa Yang Terdaftar di BEI Tahun 2017-2021)

Oleh:

Mila Karmelia

193403083

Pembimbing I : Rani Rahman, S.E.,M.Ak.

Pembimbing II : Nisa Noor Wahid, S.E.,M.M.

Bagi perusahaan, pengungkapan CSR perusahaan masih menjadi perdebatan antara bersifat wajib atau sukarela. Di satu sisi, penerapan tanggung jawab sosial perusahaan merupakan suatu beban, dan dengan berpartisipasi dalam kegiatan sosial, keuntungan dapat mengalami penurunan. Adapun tujuan dari penelitian ini untuk mengetahui Kinerja Lingkungan, *Operating Leverage*, Pertumbuhan Perusahaan dan *Corporate Social Responsibility Disclosure* pada Perusahaan Jasa yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021. Selain itu juga untuk mengetahui besarnya Pengaruh Kinerja Lingkungan, *Operating Leverage*, Pertumbuhan Perusahaan Secara Parsial dan Simultan Terhadap *Corporate Social Responsibility Disclosure* pada Perusahaan Jasa yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021. Metode penelitian yang digunakan adalah analisis deskriptif dengan pendekatan kuantitatif dan menggunakan data sekunder. Sedangkan teknik penarikan sampel menggunakan metode *Purposive Sampling* dengan beberapa kriteria sehingga diperoleh sampel final sebanyak 24 perusahaan dari populasi sebanyak 202 perusahaan dengan tahun penelitian 2017-2021. Teknik analisis data menggunakan analisis data panel dengan alat bantu *software* Eviews 10. Hasil penelitian menunjukkan bahwa: (1) Kinerja Lingkungan berpengaruh positif terhadap *Corporate Social Responsibility Disclosure*, (2) *Operating Leverage* berpengaruh negatif terhadap *Corporate Social Responsibility Disclosure*. dan; (3) Pertumbuhan Perusahaan berpengaruh negatif terhadap *Corporate Social Responsibility Disclosure*.

Kata kunci: Kinerja Lingkungan, *Operating Leverage*, Pertumbuhan Perusahaan, dan *Corporate Social Responsibility Disclosure*.

ABSTRACT

THE INFLUENCE OF ENVIRONMENTAL PERFORMANCE, OPERATING LEVERAGE AND COMPANY GROWTH ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (Survey of Service Companies Listed on the IDX in 2017-2021)

By:

Mila Karmelia

193403083

Guide I : Rani Rahman, S.E.,M.Ak.

Guide II: Nisa Noor Wahid, S.E.,M.M

For companies, CSR disclosure is still debated whether it is mandatory or voluntary. On the one hand, the implementation of CSR is a burden, and by participating in social activities, profits may decrease. The purpose of this study is to determine Environmental Performance, Operating Leverage, Company Growth and Corporate Social Responsibility Disclosure in Service Companies Listed on the IDX in 2017-2021. In addition, it is also to determine the effect of Environmental Performance, Operating Leverage, Company Growth Partially and Simultaneously on Corporate Social Responsibility Disclosure in Service Companies Listed on the IDX in 2017-2021. The research method used is descriptive analysis with a quantitative approach and uses secondary data. While the sample withdrawal technique uses the Purposive Sampling method with several criteria so that the final sample is obtained as many as 24 companies from a population of 202 companies with the 2017-2021 research year. The data analysis technique uses panel data analysis with Eviews 10 software tools. The results showed that: (1) Environmental Performance has a positive effect on Corporate Social Responsibility Disclosure, (2) Operating Leverage has a negative effect on Corporate Social Responsibility Disclosure. and; (3) Company Growth has a negative effect on Corporate Social Responsibility Disclosure.

Keywords: Environmental Performance, Operating Leverage, Company Growth, and Corporate Social Responsibility Disclosure..