

ABSTRACT

***THE INFLUENCE OF INTELLECTUAL CAPITAL, PROFITABILITY,
LEVERAGE, AND COMPANY SIZE ON CORPORATE SOCIAL
RESPONSIBILITY DISCLOSURE***

(Survey on Mining Companies Listed on the IDX for the 2021-2023 Period)

By:

Sintia Rohmaningsih

213403060

Guide I : Desiana, S.E., M. Akun., CFA.

Guide II : R. Neneng Rina Andriani, S.E., M.M., Ak., CA., CFRM.

The research aim to determine about: 1) Intellectual Capital, Profitability, Leverage, Company Size, and Corporate Social Responsibility Disclosure in Mining Companies listed on the IDX in 2021-2023. 2) The Effect of Intellectual Capital, Profitability, Leverage, and Company Size partially or simultaneously on the disclosure of Corporate Social Responsibility in Mining Companies listed on the IDX in 2021-2023. Sampling technique in this study using purposive sampling. This study uses secondary data with a research sample of 24 companies. The data analysis technique used in this research is panel data regression. The results of data analysis show that: 1) Intellectual Capital, Profitability, Leverage, Company Size, and Corporate Social Responsibility disclosure have fluctuating values in Mining Companies listed on the IDX in 2021-2023. 2) Intellectual Capital partially has a significant positive effect on Corporate Social Responsibility disclosure, Profitability partially has a significant negative effect on Corporate Social Responsibility disclosure, Leverage partially has a significant negative effect on Corporate Social Responsibility disclosure, company size partially has a significant positive effect on Corporate Social Responsibility disclosure. 3) Intellectual Capital, Profitability, Leverage, and Company Size together have a significant effect on Corporate Social Responsibility disclosure.

Keywords: *Intellectual Capital, Profitability, Leverage, Company Size, and Corporate Social Responsibility Disclosure.*

ABSTRAK
**PENGARUH *INTELLECTUAL CAPITAL*, PROFITABILITAS, *LEVERAGE*,
DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN
*CORPORATE SOCIAL RESPONSIBILITY***
**(Survei pada Perusahaan Pertambangan yang Terdaftar di BEI Periode 2021-
2023)**

Oleh:
Sintia Rohmaningsih
213403060

Pembimbing I : Desiana, S.E., M. Akun., CFA.

Pembimbing II : R. Neneng Rina Andriani, S.E., M.M., Ak., CA., CFRM.

Penelitian ini bertujuan untuk mengetahui: 1) *Intellectual Capital*, Profitabilitas, *Leverage*, Ukuran Perusahaan, dan pengungkapan *Corporate Social Responsibility* pada Perusahaan Pertambangan yang terdaftar di BEI tahun 2021-2023. 2) Pengaruh *Intellectual Capital*, Profitabilitas, *Leverage*, dan Ukuran Perusahaan secara parsial maupun simultan terhadap pengungkapan *Corporate Social Responsibility* pada Perusahaan Pertambangan yang terdaftar di BEI tahun 2021-2023. Teknik Sampling pada penelitian ini menggunakan *purposive sampling*. Penelitian ini menggunakan data sekunder dengan sampel penelitian sebanyak 24 perusahaan. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi data panel. Hasil analisis data menunjukkan bahwa 1) *Intellectual Capital*, Profitabilitas, *Leverage*, Ukuran Perusahaan, dan pengungkapan *Corporate Social Responsibility* memiliki nilai yang fluktuatif pada Perusahaan Pertambangan yang terdaftar di BEI tahun 2021-2023. 2) *Intellectual Capital* secara parsial berpengaruh positif signifikan terhadap pengungkapan *Corporate Social Responsibility*, Profitabilitas secara parsial berpengaruh negatif signifikan terhadap pengungkapan *Corporate Social Responsibility*, *Leverage* secara parsial berpengaruh negatif signifikan terhadap pengungkapan *Corporate Social Responsibility*, Profitabilitas secara parsial berpengaruh positif signifikan terhadap pengungkapan *Corporate Social Responsibility*. 3) *Intellectual Capital*, Profitabilitas, *Leverage*, dan Ukuran Perusahaan secara bersama-sama berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*.

Kata Kunci: *Intellectual Capital*, Profitabilitas, *Leverage*, Ukuran Perusahaan, dan pengungkapan *Corporate Social Responsibility*.