

ABSTRAK

PENGARUH UKURAN PERUSAHAAN, *LEVERAGE*, DAN PROFITABILITAS TERHADAP *CORPORATE SOCIAL RESPONSIBILITY*

(Studi Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di BEI Tahun 2023)

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Penelitian ini bertujuan untuk mengetahui: (1) Ukuran Perusahaan, *Leverage*, Profitabilitas, dan *Corporate Social Responsibility* pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2023. (2) Pengaruh secara simultan Ukuran Perusahaan, *Leverage* dan Profitabilitas pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2023. (3) Hubungan Ukuran Perusahaan, *Leverage*, dan Profitabilitas pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2023. (4) Pengaruh secara parsial Ukuran Perusahaan, *Leverage*, dan Profitabilitas terhadap *Corporate Social Responsibility* pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2023. Menggunakan metode kuantitatif dengan analisis jalur, sampel penelitian ini mencakup 47 perusahaan yang dipilih melalui metode *purposive sampling*. Hasil penelitian menunjukkan bahwa: (1) Ukuran perusahaan, *leverage*, dan profitabilitas pada perusahaan sektor industri barang konsumsi yang terdaftar di BEI tahun 2023 menunjukkan kondisi yang bervariasi antar perusahaan. (2) Ukuran perusahaan, *leverage*, dan profitabilitas secara simultan berpengaruh terhadap *corporate social responsibility* pada perusahaan sektor industri barang konsumsi yang terdaftar di BEI tahun 2023. (3) Tidak terdapat hubungan antara Ukuran Perusahaan dan *Leverage*, *Leverage* dan Profitabilitas, Ukuran Perusahaan dan Profitabilitas pada perusahaan sektor industri barang konsumsi yang terdaftar di BEI tahun 2023. (4) Ukuran Perusahaan secara parsial berpengaruh signifikan terhadap *corporate social responsibility* pada perusahaan sektor industri barang konsumsi yang terdaftar di BEI tahun 2023. Sedangkan *Leverage* dan Profitabilitas tidak berpengaruh signifikan terhadap *corporate social responsibility* pada perusahaan sektor industri barang konsumsi yang terdaftar di BEI tahun 2023.

Kata Kunci: Ukuran Perusahaan, *Leverage*, Profitabilitas, *Corporate Social Responsibility*

ABSTRACT

THE EFFECT OF FIRM SIZE, LEVERAGE, AND PROFITABILITY ON CORPORATE SOCIAL RESPONSIBILITY

*(A Study on Manufacturing Companies in the Consumer Goods Industry Sector
Listed on the Indonesia Stock Exchange in 2023)*

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This study aims to determine: (1) The condition of Firm Size, Leverage, Profitability, and Corporate Social Responsibility in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023; (2) The simultaneous effect of Firm Size, Leverage, and Profitability on Corporate Social Responsibility in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023; (3) The relationship between Firm Size, Leverage, and Profitability in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023; and (4) The partial effect of Firm Size, Leverage, and Profitability on Corporate Social Responsibility in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023. This study employs a quantitative method using path analysis. The research sample consists of 47 companies selected through a purposive sampling technique. The results indicate that: (1) Firm Size, Leverage, and Profitability in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023 show varying conditions among companies; (2) Firm Size, Leverage, and Profitability simultaneously have an effect on Corporate Social Responsibility in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023; (3) There is no significant relationship between Firm Size and Leverage, Leverage and Profitability, as well as Firm Size and Profitability in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023; (4) Firm Size partially has a significant effect on Corporate Social Responsibility in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023. Meanwhile, Leverage and Profitability do not have a significant effect on Corporate Social Responsibility in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2023.

Keywords: *Firm Size, Leverage, Profitability, Corporate Social Responsibility*