

INTISARI

Penelitian ini bertujuan untuk mengetahui: 1) Profitabilitas berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*, 2) Likuiditas berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*, 3) *Leverage* berpengaruh negatif terhadap pengungkapan *Corporate Social Responsibility*, 4) Ukuran dewan komisaris dapat memoderasi hubungan profitabilitas dengan pengungkapan *Corporate Social Responsibility*, 5) Ukuran dewan komisaris dapat memoderasi hubungan likuiditas dengan pengungkapan *Corporate Social Responsibility*, dan 6) Ukuran dewan komisaris dapat memoderasi hubungan leverage dengan pengungkapan *Corporate Social Responsibility*.

Penelitian ini dilakukan pada laporan keuangan yang diterbitkan di Bursa Efek Indonesia (BEI) dengan menggunakan 182 perusahaan manufaktur sebagai sampel yang digunakan. Pengambilan sampel menggunakan metode purposive sampling. Teknik pengumpulan data dari laporan tahunan di Bursa Efek Indonesia (BEI) dan analisis data menggunakan uji statistik deskriptif, uji asumsi klasik terdiri dari uji normalitas, uji autokorelasi, uji multikolinearitas, uji Heteroskedastisitas dan uji hipotesis menggunakan *Moderator Regression Analysis* (MRA).

Hasil penelitian: 1) Profitabilitas tidak berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*, 2) Likuiditas tidak berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*, 3) *Leverage* berpengaruh negatif terhadap pengungkapan *Corporate Social Responsibility*, 4) Ukuran dewan komisaris tidak mampu memoderasi hubungan profitabilitas dengan pengungkapan *Corporate Social Responsibility*, 5) Ukuran dewan komisaris tidak mampu memoderasi hubungan likuiditas dengan pengungkapan *Corporate Social Responsibility*, dan 6) Ukuran dewan komisaris tidak mampu memoderasi hubungan leverage dengan pengungkapan *Corporate Social Responsibility*.

Kata kunci: *Profitabilitas, Likuiditas, Leverage, Ukuran Dewan Komisaris, Pengungkapan CSR*

ABSTRACT

This study aims to determine: 1) Profitability has positive influence on Corporate Social Responsibility disclosure, 2) Liquidity has positive effect on Corporate Social Responsibility disclosure, 3) Leverage negatively affect Corporate Social Responsibility disclosure, 4) Board size can moderate profitability relation with Corporate Social Responsibility disclosure 5) the commissioner can moderate the liquidity relationship with Corporate Social Responsibility disclosure, and 6) The size of the board of commissioners can moderate the leverage relationship with Corporate Social Responsibility disclosure.

This research was conducted on the financial statements published in Indonesia Stock Exchange (IDX) using 182 manufacturing companies as the sample used. Sampling using purposive sampling method. Data collection techniques from annual reports on Indonesia Stock Exchange (IDX) and data analysis using descriptive statistical test, classical assumption test consisted of normality test, autocorrelation test, multicollinearity test, heterokedastisity test and hypothesis test using Moderator Regression Analysis (MRA).

The results of research: 1) Profitability has no positive effect on Corporate Social Responsibility disclosure, 2) Liquidity has no positive effect on Corporate Social Responsibility disclosure, 3) Leverage has negative effect on CSR disclosure, 4) Size of board of commissioner unable to moderate profitability relation with Corporate Social Responsibility disclosure 5) Size of board of commissioner unable to moderate the liquidity relationship with Corporate Social Responsibility disclosure, and 6) The size of the board of commissioners is unable to moderate the leverage relationship with Corporate Social Responsibility disclosure.

Keywords: Profitability, Liquidity, Leverage, Board of Commissioner Size, Corporate Social Responsibility Disclosure