

**Pengaruh Profitabilitas Perusahaan dan *Leverage* Terhadap Pengungkapan
Corporate Social Responsibility (CSR) (Studi Empiris pada Perusahaan
Tekstil dan Garmen
yang Terdaftar di Bursa Efek Indonesia periode tahun 2016-2020)**

ABSTRAK

CSR mengubah orientasi perusahaan bukan hanya ekonomi melainkan berkontribusi sosial dan lingkungan. Tujuan penelitian untuk mengetahui pengaruh profitabilitas dan *leverage* terhadap pengungkapan CSR. Hipotesis penelitian ini, apakah profitabilitas dan *leverage* berpengaruh signifikan atau tidak terhadap pengungkapan CSR secara parsial maupun simultan. Data yang digunakan adalah data sekunder, dengan *purposive sampling* diperoleh 8 perusahaan.

Hasil penelitian, menunjukan profitabilitas berpengaruh tidak signifikan dan *leverage* berpengaruh signifikan terhadap pengungkapan CSR. Secara simultan variabel independen berpengaruh terhadap variabel dependen. Pengungkapan CSR sesuai dalam teori stakeholder dan teori legitimasi.

Kata Kunci : *Corporate Social Responsibility*, *Leverage*, Profitabilitas, Teori Legitimasi, Teori Stakeholder,

The Influence of Corporate Profitability and Leverage to Corporate Social Responsibility (CSR) Disclosures (Empirical Study on Textile and Garment Companies

Listed on the Indonesia Stock Exchange for the period 2016-2020)

ABSTRACT

CSR changes the company's orientation not only to the economy but also to social and environmental contributions. This study aimed to determine the effect of profitability and leverage on CSR disclosure. The hypothesis of this study is whether profitability and leverage have a significant impact or not on CSR disclosure partially or simultaneously. The data used is secondary data, with purposive sampling obtained from 8 companies.

The results showed that profitability had no significant effect, and leverage significantly impacted CSR disclosure. Simultaneously the independent variable affects the dependent variable. Therefore, CSR disclosure is appropriate in stakeholder theory and legitimacy theory.

Keywords: Corporate Social Responsibility, Leverage, Profitability, Legitimacy Theory, Stakeholder Theory.