

ABSTRAK

PENGARUH UKURAN PERUSAHAAN, RETURN ON ASSET (ROA), RETURN ON EQUITY (ROE) DAN DEBT TO EQUITY RATIO (DER) TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PADA PERUSAHAAN FOOD AND BEVERAGE YANG TERCATAT DI BEI TAHUN 2017-2022

JUNITA MONIKA DACHI

Program Studi Akuntansi

Fakultas Ekonomi Universitas Prima Indonesia

Tujuannya riset berikut ialah untuk mengenali industri food and beverage yang terdaftar di BEI guna mengenali faktor-faktor yang berdampak terhadap tanggung jawab sosial perusahaan. Faktor-faktor tersebut diantaranya ukuran perusahaan, ROA, ROE, dan DER. Populasi yang diteliti di riset berikut ialah perusahaan publik di industri makanan dan minuman di Indonesia. Riset ini memakai metode purposive sampling, yaitu pemilihan tiga puluh usaha melalui proses seleksi acak. Koefisien determinasi, uji-t, uji-f, dan analisis regresi linier berganda ialah prosedur yang dipakai dalam penyelidikan ini untuk tujuan menguji hipotesis yang berbeda. Temuan penelitian menandakan secara parsial yakni ukuran perusahaan, ROA dan ROE tidak mempunyai pengaruh terhadap CSR, DER mempengaruhi CSR secara negatif dan signifikan secara statistik. Dalam hal tanggung jawab sosial perusahaan, industri food and beverage yang terdaftar di Indonesia secara simultan mempunyai tingkat pengaruh pada faktor-faktor seperti ukuran perusahaan, ROA, ROE, dan DER.

Kata kunci: Ukuran Perusahaan, Return On Asset, Return On Equity, Debt To Equity Ratio dan Corporate Social Responsibility

ABSTRACT

THE INFLUENCE OF COMPANY SIZE, RETURN ON ASSET (ROA), RETURN ON EQUITY (ROE) AND DEBT TO EQUITY RATIO (DER) ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES IN FOOD AND BEVERAGE COMPANIES LISTED ON THE BEI IN 2017-2022

JUNITA MONIKA DACHI

Accounting Study Program

Faculty of Economics, Prima Indonesia University

Finding out what influences corporate social responsibility is the driving force behind this study, which aims to examine food and beverage companies listed on the Indonesian stock exchange. Organizational size, ROA, ROE, and DER are some of these considerations. This study's population consists of publicly traded food and beverage companies in Indonesia. Researchers in this study used a purposive sampling technique that included a random selection of 30 companies. The procedures used in this investigation to test different hypotheses include a coefficient of determination, a t-test, an f-test, and multiple linear regression analysis. A negative and statistically significant effect of DER ratio on CSR exists, even though the study found that company size, ROA and ROE had no effect on CSR. In terms of corporate social responsibility, the food and beverage industry registered in Indonesia simultaneously has a level of influence on factors such as company size, ROA, ROE, and DER.

Keywords: Company Size, Return On Assets, Return On Equity, Debt To Equity Ratio and Corporate Social Responsibility