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

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Sarjana Akuntansi (S.Ak)

by:

ANDI BUKHTI AMASYA SPENTAS

008202000051

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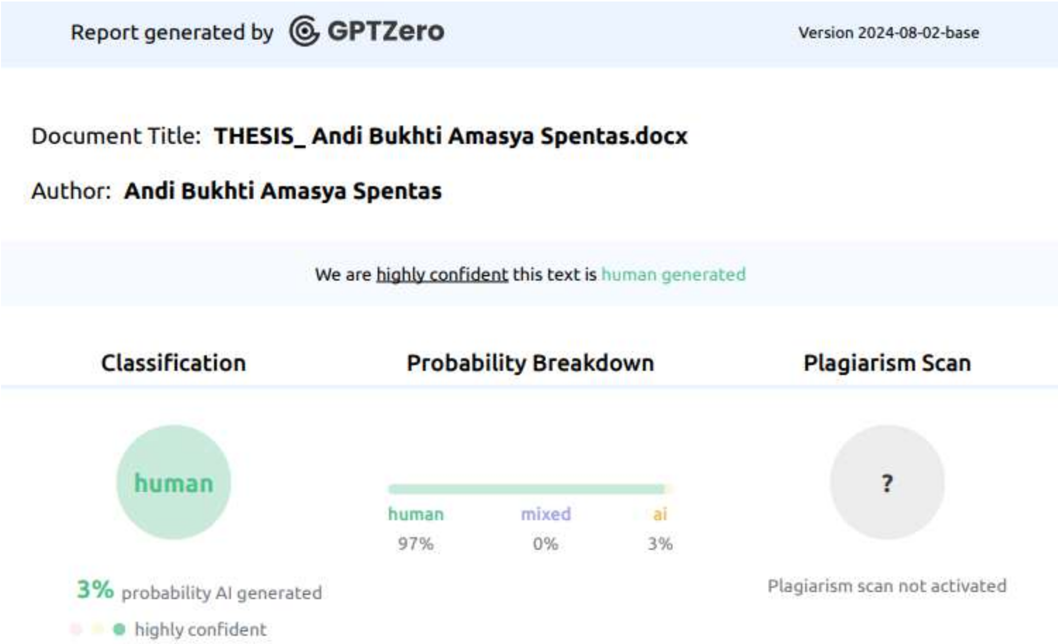
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ABSTRACT

This research investigates how corporate social responsibility (CSR), firm size, liquidity, and leverage affect profitability in manufacturing firms listed on the Indonesia Stock Exchange. Using a purposive sampling approach, data was gathered from 22 manufacturing companies over a three-year period, from 2021 to 2023. CSR was assessed based on the GRI 2021 standards, while firm size was evaluated through the natural logarithm of total assets. Liquidity was measured by the ratio of current assets to current liabilities, and leverage was calculated using the ratio of total debt to total equity. Profitability was determined using the Return on Assets (ROA) metric. The analysis was performed with SPSS 26 software employing multiple linear regression techniques. The findings reveal that only the leverage variable significantly impacts profitability, whereas CSR, firm size, and liquidity do not show a significant effect.

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

INTISARI

Penelitian ini menganalisis dampak tanggung jawab sosial perusahaan (CSR), ukuran perusahaan, likuiditas, dan leverage terhadap profitabilitas pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Sampel diambil melalui metode purposive sampling, menghasilkan data dari 22 perusahaan manufaktur selama periode pengamatan tiga tahun, dari 2021 hingga 2023. CSR diukur berdasarkan standar GRI 2021, ukuran perusahaan ditentukan melalui logaritma natural total aset, likuiditas dinilai dengan rasio aset lancar terhadap kewajiban lancar, dan leverage dihitung menggunakan rasio total utang terhadap total ekuitas. Profitabilitas diukur menggunakan Return on Asset (ROA). Analisis data dilakukan dengan menggunakan software SPSS 26 melalui metode regresi linear berganda. Temuan penelitian menunjukkan bahwa hanya variabel leverage yang memiliki pengaruh signifikan, sementara CSR, ukuran perusahaan, dan likuiditas tidak menunjukkan dampak yang signifikan terhadap profitabilitas.

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

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