



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

UNDERGRADUATE THESIS

**Submitted as one of the requirements to
obtain**

Sarjana Akuntansi (S.Ak)

by:

ANDI BUKHTI AMASYA

SPENTAS

008202000051

**FACULTY OF BUSINESS
ACCOUNTING STUDY PROGRAM**

CIKARANG

SEPTEMBER, 2024

PLAGIARISM CHECK RESULT

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

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

ORIGINALITY REPORT

9%

SIMILARITY INDEX

10%

INTERNET SOURCES

8%

PUBLICATIONS

6%

STUDENT PAPERS

PRIMARY SOURCES

1

repository.president.ac.id

Internet Source

2%

2

repository.unimal.ac.id

Internet Source

2%

3

Submitted to President University

Student Paper

1%

4

Irwan Trinugroho, Evan Lau. "Business
Innovation and Development in Emerging
Economies", CRC Press, 2019

Publication

1%

5

Submitted to Universitas Muhammadiyah
Tangerang

Student Paper

1%

6

Sely Megawati Wahyudi. "The Effect of
Corporate Social Responsibility, Investment
Opportunity Set, Leverage, And Size of
Companies on Corporate Value", European
Journal of Business and Management
Research, 2020

Publication

1%

PLAGIARISM BASED ON ARTIFICIAL INTELLIGENCE

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

Report generated by  GPTZero

Version 2024-08-02-base

Document Title: **THESIS_ Andi Bukhti Amasya Spentas.docx**

Author: **Andi Bukhti Amasya Spentas**

We are highly confident this text is human generated

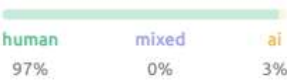
Classification



3% probability AI generated

   highly confident

Probability Breakdown



Plagiarism Scan



Plagiarism scan not activated

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.*

TABLE OF CONTENTS

PANEL OF EXAMINERS APPROVAL	i
STATEMENT OF ORIGINALITY	ii
SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST	iii
ADVISOR’S APPROVAL FOR PUBLICATION	iv
PLAGIARISM CHECK RESULT	v
PLAGIARISM BASED ON ARTIFICIAL INTELLIGENCE	vi
THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, FIRM SIZE, LIQUIDITY, AND LEVERAGE ON PROFITABILITY.	vi
ACKNOWLEDGEMENT	vii
RECOMMENDATION LETTER FROM THESIS ADVISOR.....	ix
LIST OF FIGURES	xiii
LIST OF TABLES	xiv
ABSTRACT.....	xv
INTISARI.....	xvi
CHAPTER I	1
INTRODUCTION	1
1.1 Reasearch background.....	1
1.2 Research problem	3
1.3 Research questions	3
1.4 Research objectives	4
1.5 Research scope and limitation	4
1.6 Research benefits.....	4
CHAPTER II.....	6
LITERATURE REVIEW.....	6
2.1 Legitimacy Theory	6
2.2 Signaling Theory	7
2.3 Profitability.....	7
2.4 Corporate Social Responsibility	8
2.5 Firm Size	10
2.6 Liquidity	11
2.7 Leverage	11
2.8 Hypothesis development	12
2.8.1 The influence of CSR towards Profitability.....	12

2.8.2 The influence of Firm Size towards Profitability.....	13
2.8.3 The influence of Liquidity towards Profitability	14
2.8.4 The influence of Leverage towards Profitability	14
2.9 Research framework	15
CHAPTER III	16
RESEARCH METHOD.....	16
3.1 Research Design	16
3.2 Variables and measurement.....	17
3.2.1 Dependent Variable.....	17
3.2.2 Independent Variable	18
3.2.2.1 Independent Variable Corporate Social Responsibility.....	18
3.2.2.2 Independent Variable Firm Size	19
3.2.2.3 Independent Variable Liquidity	20
3.2.2.4 Independent Variable Leverage	20
3.3 Research model	21
3.3.1 Descriptive Statistic	21
3.3.2 Classical Assumption Test.....	21
3.3.2.1 Normality Test	21
3.3.2.2 Multicollinearity Test	22
3.3.2.3 Heteroscedasticity Test.....	22
3.3.2 F-test.....	22
3.3.3 T-test	23
CHAPTER IV	24
RESULT ANALYSIS, DISCUSSION AND IMPLICATION.....	24
4.1 Result of Data Collecting and Processing	24
4.2 Descriptive Statistics	25
4.3 Classic Assumption Test	27
4.3.1 Normality Test	27
4.3.2 Multicollinearity Test.....	28
4.3.3 Heteroscedasticity Test	28
4.4 F-Test.....	29
4.5 T-Test	30
4.6 Discussion	31
4.6.1 The effect of CSR on Profitability	31

4.6.2	The effect of Firm Size on Profitability	32
4.6.3	The effect of Liquidity on Profitability	33
4.6.4	The effect of Leverage on Profitability	34
CHAPTER V		35
CONCLUSION, LIMITATIONS AND SUGGESTIONS		35
5.1	Conclusion	35
5.2	Limitation on the Method	36
5.3	Recommendation	37
REFERENCES		39
APPENDIX		xxxii
<i>Appendix 1 Company List</i>		<i>xxxii</i>
<i>Appendix 2 Raw Data</i>		<i>xxxii</i>

LIST OF FIGURES

Figure 2. 1 Research Framework	15
---	-----------

LIST OF TABLES

Table 4. 1 Summary of Sampling	24
Table 4. 2 Result of Descriptive Statistics	25
Table 4. 3 Result of Normality Test.....	27
Table 4. 4 Result of Multicollinearity Test.....	28
Table 4. 5 Result of Heteroscedasticity Test	29
Table 4. 6 Result of F-Test.....	29
Table 4. 7 Result of T-Test	30