

ANALISIS PENGARUH PROFITABILITAS DAN LEVERAGE TERHADAP CORPORATE SOCIAL RESPONSIBILITY PADA PERUSAHAAN KOMPAS100

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Studies in in Corporate Social Responsibility (CSR) and financial performance have been subject to debates due to various results between these variables. In several cases, the effect of CSR and financial performance varies across industries and countries. The purposes of this research are to analyze relationship between profitability and leverage with CSR of Kompas 100 companies.

The research includes return on assets (ROA) to represent profitability and debt to equity (DER) to represent leverage as independent variables and CSR index as dependent variable with 45 Kompas100 companies from 2013 to 2015 period as samples.

Conclusion of this research is profitability has negative corelation with CSR and leverage has no corelation with CSR. This study suggests that motivation of CSR disclosure is to maintain good reputation despite declining profitability in that period.

Keywords: corporate social responsibility, profitability, leverage, Kompas100