# PENGARUH KINERJA LINGKUNGAN, PROFITABILITAS, *LEVERAGE* DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (*CSR*) PERUSAHAAN MANUFAKTUR INDUSTRI DASAR DAN KIMIA PERIODE 2022-2024


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## ABSTRAK


Penelitian ini bertujuan untuk menganalisis pengaruh kinerja lingkungan, profitabilitas, *leverage*, dan ukuran perusahaan terhadap pengungkapan *corporate social responsibility* pada perusahaan manufaktur industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan tahunan perusahaan, laporan keuangan, serta laporan PROPER Kementerian Lingkungan Hidup dan Kehutanan. Penelitian ini menggunakan metode purposive sampling dengan jumlah sampel sebanyak 16 perusahaan sehingga diperoleh 48 data observasi. Metode analisis data yang digunakan adalah analisis regresi linier berganda setelah dilakukan uji statistik deskriptif dan uji asumsi klasik. Hasil penelitian menunjukkan bahwa kinerja lingkungan berpengaruh positif dan signifikan terhadap pengungkapan *corporate social responsibility*, sedangkan profitabilitas dan *leverage* tidak berpengaruh signifikan terhadap pengungkapan *corporate social responsibility*. Sementara itu, ukuran perusahaan berpengaruh negatif dan signifikan terhadap pengungkapan *corporate social responsibility*. Secara simultan, kinerja lingkungan, profitabilitas, *leverage,* dan ukuran perusahaan berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* dengan nilai Adjusted $R^2$ sebesar 39,7%. Hasil penelitian ini mendukung teori legitimasi, yang menunjukkan bahwa perusahaan dengan kinerja lingkungan yang baik cenderung lebih transparan dalam pengungkapan.

**Kata kunci:** *Kinerja Lingkungan, Profitabilitas, Leverage, Ukuran Perusahaan Pengungkapan CSR, Industri Dasar dan Kimia*

***THE EFFECT OF ENVIRONMENTAL PERFORMANCE, PROFITABILITY, LEVERAGE, AND COMPANY SIZE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (CSR) OF BASIC AND CHEMICAL INDUSTRY MANUFACTURING COMPANIES IN THE 2022-2024 PERIOD***


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## ABSTRACT


*This study aims to analyze the influence of environmental performance, profitability, leverage, and company size on corporate social responsibility disclosure in basic and chemical industry manufacturing companies listed on the Indonesia Stock Exchange for the 2022–2024 period. The data used are secondary data obtained from company annual reports, financial reports, and the PROPER report of the Ministry of Environment and Forestry. This study used a purposive sampling method with a sample of 16 companies, resulting in 48 observational data. The data analysis method used was multiple linear regression analysis after conducting descriptive statistical tests and classical assumption tests. The results showed that environmental performance had a positive and significant effect on corporate social responsibility disclosure, while profitability and leverage had no significant effect on corporate social responsibility disclosure. Meanwhile, company size had a negative and significant effect on corporate social responsibility disclosure. Simultaneously, environmental performance, profitability, leverage, and company size had a significant effect on corporate social responsibility disclosure with an Adjusted* $R^2$ *value of 39.7%. These results support the legitimacy theory, which indicate that companies with good environmental performance tend to be more transparent in corporate social responsibility disclosure.*



**Keywords:** *Environmental Performance, Profitability, Leverage, Company Size, corporate social responsibility Disclosure, Basic and Chemical Industry*