

ABSTRAK

Jupirman Zega, NIM 7182220002, Pengaruh *Corporate Social Responsibility*, *Leverage*, dan Ukuran perusahaan terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2021). Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2022.

Permasalahan dalam penelitian ini adalah apakah *Corporate Social Responsibility*, *Leverage*, dan Ukuran perusahaan berpengaruh terhadap Kinerja Keuangan Perusahaan. Tujuan penelitian ini adalah untuk mengetahui pengaruh pengaruh *Corporate Social Responsibility*, *Leverage*, dan ukuran perusahaan terhadap kinerja keuangan Perusahaan di Bursa Efek Indonesia Tahun 2020-2021.

Populasi dalam penelitian ini adalah seluruh Perusahaan Manufaktur yang terdaftar di BEI Tahun 2020-2021. Pemilihan sampel menggunakan metode *Purposive Sampling*. Berdasarkan kriteria yang telah diperoleh sampel sebanyak 51 perusahaan, sehingga data observasi berjumlah 102. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, uji hipotesis, dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa secara simultan *Corporate Social Responsibility*, *Leverage*, dan Ukuran perusahaan berpengaruh signifikan terhadap Kinerja Keuangan Perusahaan. Sedangkan secara parsial *Corporate Social Responsibility* tidak berpengaruh signifikan terhadap Kinerja Keuangan Perusahaan, *Leverage* berpengaruh positif dan signifikan terhadap Kinerja Keuangan Perusahaan, Ukuran Perusahaan berpengaruh positif dan signifikan terhadap Kinerja Keuangan Perusahaan. Besarnya pengaruh ini juga ditunjukkan oleh nilai koefisien determinasi yaitu 29,1 atau sebesar 29,1 %.

Kata kunci : *Corporate Social Responsibility*, *Leverage*, Ukuran perusahaan dan Kinerja Keuangan Perusahaan

ABSTRAK

Jupirman Zega, NIM 7182220002, The Effect of Corporate Social Responsibility, Leverage, and Company Size on Company Financial Performance (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2020-2021). Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University 2022.

The problem in this study is whether Corporate Social Responsibility, Leverage, and Company Size affect on the Company's Financial Performance. The purpose of this study was to determine the effect of Corporate Social Responsibility, Leverage, and company size on the financial performance of companies on the Indonesia Stock Exchange in 2020-2021. The population in this study can be found in all Manufacturing Companies listed on the IDX in 2020-2021.

The sample selection used the purposive sampling method. Based on the criteria, a sample of 71 companies has been obtained, so that the observation data is 142. The data analysis technique used is descriptive statistical analysis, classical assumption test, multiple linear regression analysis, hypothesis testing, and coefficient of determination.

The results of this study indicate that simultaneously Corporate Social Responsibility, Leverage, and company size have a significant effect on the company's financial performance. While partially Corporate Social Responsibility does not have a significant effect on the company's financial performance, Leverage has a positive and significant effect on the company's financial performance, company size has a positive and significant effect on the company's financial performance. The magnitude of this influence is also indicated by the value of the coefficient of determination, which is 0,291 or 29.1%.

Keywords: Corporate Social Responsibility, Leverage, Company Size and Company Financial

