

## ABSTRAK

**Riska Ariani, 7172220006. Pengaruh Pengungkapan Corporate Social Responsibility, Profitabilitas dan Pertumbuhan Penjualan Terhadap Kinerja Perusahaan Otomotif di Bursa Efek Indonesia Tahun 2017-2020. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2021.**

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan *corporate social responsibility* terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020, untuk mengetahui pengaruh profitabilitas terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020, untuk mengetahui pengaruh pertumbuhan penjualan terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020 dan untuk mengetahui pengaruh pengungkapan *corporate social responsibility*, profitabilitas dan pertumbuhan penjualan secara simultan terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020.

Adapun teknik pengumpulan data yang digunakan dalam penelitian ini yaitu studi dokumentasi dimana mempelajari dokumen yang terkait dengan data penelitian seperti laporan keuangan perusahaan otomotif di Bursa Efek Indonesia. Selain itu teknik analisis data yang digunakan yaitu teknik regresi linear berganda.

Adapun hasil dalam penelitian tersebut yaitu 1) Indeks CSR perusahaan berpengaruh secara parsial terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020 yang diketahui nilai thitung > ttabel ( $2.172 > 1.69092$ ) maka  $H_0$  ditolak dan  $H_a$  diterima. 2) Profitabilitas berpengaruh secara parsial terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020 yang diketahui nilai thitung > ttabel ( $2.000 > 1.69092$ ) maka  $H_0$  ditolak dan  $H_a$  diterima. 3) Pertumbuhan penjualan berpengaruh secara parsial terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020 yang diketahui nilai thitung > ttabel ( $3.632 > 1.69092$ ) maka  $H_0$  ditolak dan  $H_a$  diterima. 4) Indeks CSR perusahaan, profitabilitas dan pertumbuhan penjualan berpengaruh secara simultan terhadap kinerja perusahaan otomotif di Bursa Efek Indonesia tahun 2017-2020 yang diketahui nilai Fhitung > Ftabel ( $4.425 > 2,87$ ) maka  $H_0$  ditolak dan  $H_a$  diterima. 5) Persentase pengaruh indeks CSR perusahaan, profitabilitas dan pertumbuhan penjualan terhadap Return On Assets sebesar 0,593% sedangkan sisanya 40,7% dipengaruhi oleh faktor lain yang tidak diteliti.

**Kata Kunci : Corporate Social Responsibility (CSR), Profitabilitas, Pertumbuhan Penjualan dan Kinerja Perusahaan**

## ABSTRACT

**Riska Ariani, 7172220006. The Effect of Disclosure of Corporate Social Responsibility, Profitability and Sales Growth on the Performance of Automotive Companies on the Indonesia Stock Exchange (IDX) in 2017-2020. Thesis, Department of Accounting Faculty of Economic, Medan State University, 2021.**

The purpose of the research to determine the effect of corporate social responsibility disclosure on the performance of automotive companies on the Indonesia Stock Exchange (IDX) in 2017-2020, to determine the effect of profitability on the performance of automotive companies on the Indonesia Stock Exchange (IDX) in 2017-2020, to determine the effect of sales growth on the Indonesia Stock Exchange (IDX) in 2017-2020 and to determine the effect of corporate social responsibility disclosure, profitability and sales growth simultaneously on the performance of automotive companies on the Indonesia Stock Exchange (IDX) 2017-2020.

The data collection technique used in this study of documentation which learn the documents related data research such as the financial statements of automotive companies on the Indonesia Stock Exchange (IDX). In addition, the data analysis technique used is multiple linear regression technique.

The results in the study are 1) The company's CSR index has a partial effect on the performance of automotive companies on the Indonesia Stock Exchange in 2017-2020 which is known as value  $T_{count} > T_{table}$  ( $2.172 > 1.69092$ ), then  $H_0$  is rejected and  $H_a$  is accepted. 2) Profitability has a partial effect on the performance of automotive companies on the Indonesia Stock Exchange (IDX) in 2017-2020 which is known as value  $T_{count} > T_{table}$  ( $2.000 > 1.69092$ ), then  $H_0$  is rejected and  $H_a$  is accepted. 3) Sales growth has a partial effect on the performance of automotive companies on the Indonesia Stock Exchange (IDX) in 2017-2020 which known a value  $T_{count} > T_{table}$  ( $3.632 > 1.69092$ ) the  $H_0$  is rejected and  $H_a$  is accepted. 4) The company's CSR index, profitability and sales growth have a simultaneous effect on the performance of automotive companies on the Indonesia Stock Exchange (IDX) in 2017-2020 which known as value  $T_{count} > T_{table}$  ( $4.425 > 2.87$ ) the  $H_0$  is rejected and  $H_a$  is accepted. 5) The percentage influence of the company's CSR index, profitability and sales growth on Return On Assets is 0,593% while the remaining 40,7% is influenced by the other factors not examined.

**Keywords : Corporate Social Responsibility (CSR), Profitability, Sales Growth and Company Performance.**