

ABSTRAK

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Pengaruh Rasio Aktivitas, Profitabilitas, Dan Likuiditas Terhadap Pengungkapan *Corporate Social Responsibility* (CSR) Pada Sektor Industri Dasar Dan Kimia Di Bursa Efek Indonesia Serta Tinjauannya Dari Sudut Pandang Islam.

Uraian Abstrak

Penelitian ini bertujuan untuk menguji dan menganalisis Pengaruh Rasio Aktivitas, Profitabilitas, dan Likuiditas terhadap Pengungkapan *Corporate Social Responsibility* pada sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia Periode 2017-2021. Selain itu penelitian ini bertujuan untuk mengetahui seberapa besar kontribusi variabel independen Rasio Aktivitas, Profitabilitas, dan Likuiditas mempengaruhi *Corporate Social Responsibility*. Populasi dalam penelitian ini adalah sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia yang berjumlah 72 perusahaan. Penarikan sampel dalam penelitian ini menggunakan *purposive sampling*, sehingga sampel yang diperoleh berjumlah 22 perusahaan. Jenis penelitian ini adalah kuantitatif dan Teknik analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian menunjukkan bahwa secara parsial rasio aktivitas berpengaruh negatif terhadap *Corporate Social Responsibility*, rasio profitabilitas tidak berpengaruh terhadap *Corporate Social Responsibility*, dan rasio likuiditas berpengaruh negatif terhadap *Corporate Social Responsibility* pada sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia. Perspektif islam terkait Pengaruh Rasio Aktivitas, Profitabilitas, dan Likuiditas terhadap Pengungkapan *Corporate Social Responsibility* sudah memenuhi syariat islam secara islam dalam setiap variabel yang mendukung sebagaimana yang tertera dalam Al-Qur'an dan Hadist.

Kata Kunci: *Corporate Social Responsibility*, Rasio Aktivitas, Rasio Profitabilitas, Rasio Likuiditas

ABSTRACT

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The Influence of Activity Ratio, Profitability, and Liquidity on Disclosure of Corporate Social Responsibility (CSR) in the Basic and Chemical Industry Sector on the Indonesia Stock Exchange and its Review from an Islamic Perspective.

Abstract Description

This study aims to examine and analyze the Effect of Activity Ratios, Profitability, and Liquidity on Corporate Social Responsibility Disclosures in the Basic and Chemical Industry sectors listed on the Indonesia Stock Exchange for the 2017-2021 period. In addition, this study aims to determine how much the contribution of the independent variables Activity Ratio, Profitability, and Liquidity affects Corporate Social Responsibility. The population in this study is the basic and chemical industry sector which is listed on the Indonesia Stock Exchange, amounting to 72 companies. The sampling in this study used purposive sampling, so that the samples obtained were 22 companies. This type of research is quantitative and the data analysis technique used is multiple linear regression. The results show that partially the activity ratio has a negative effect on Corporate Social Responsibility, the profitability ratio has no effect on Corporate Social Responsibility, and the liquidity ratio has a negative effect on Corporate Social Responsibility in the Basic and Chemical Industry sectors listed on the Indonesia Stock Exchange. The Islamic perspective regarding the Effect of Activity Ratio, Profitability, and Liquidity on Corporate Social Responsibility Disclosures has fulfilled Islamic law in every supporting variable as stated in the Qur'an and Hadith.

Keywords: Corporate Social Responsibility, Activity Ratio, Profitability Ratio, Liquidity Ratio