

Ciqitita Ayu Nirwana, 13322025, Pengaruh Biaya Eksplorasi dan Pengembangan Tangguhan, *Debt To Equity Ratio, Return On Asset, Net Profit Margin* terhadap luas pengungkapan *Corporate Social responsibility*, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, 16 Januari 2019.

Abstraksi

Penelitian ini bertujuan untuk menguji pengaruh biaya eksplorasi dan pengembangan tangguhan, *debt to equity ratio, return on asset, net profit margin* terhadap *corporate social responsibility*. Populasi pada penelitian ini adalah perusahaan pertambangan yang terdaftar di BEI selama periode 2014-2016 yang berjumlah 33 perusahaan. Penentuan sampel dilakukan dengan menggunakan metode *purposive sampling* yang sesuai dengan kriteria sampel dalam penelitian sehingga diperoleh sampel perusahaan pertambangan yang diamati sebanyak 17 perusahaan. Analisis data dengan menggunakan metode regresi linier berganda. Sebelum dilakukan uji regresi, data terlebih dahulu diuji dengan menggunakan uji asumsi klasik. Hasil penelitian ini menunjukkan bahwa secara parsial biaya eksplorasi dan pengembangan tangguhan, *return on asset*, serta *debt to equity ratio* berpengaruh terhadap luas pengungkapan *corporate social responsibility*. *Net profit margin* tidak berpengaruh terhadap luas pengungkapan *corporate social responsibility*. Sedangkan secara simultan biaya eksplorasi dan pengembangan tangguhan, *debt to equity ratio, return on asset* dan *net profit margin* berpengaruh terhadap luas pengungkapan *corporate social responsibility*. Peneliti juga menemukan fakta tentang minimnya perusahaan yang telah melakukan pengungkapan *corporate social responsibility* dengan menggunakan laporan *sustainability*.

Kata Kunci: Biaya Eksplorasi dan Pengembangan Tangguhan, *Debt To Equity Ratio, Return On Asset, Net Profit Margin, Corporate Social responsibility*.

Ciqitita Ayu Nirwana, 13322025, Effect of Deferred Exploration and Development Costs, Debt To Equity Ratio, Return On Assets, Net Profit Margin on the broad disclosure of Corporate Social responsibility, Accounting, Faculty of Economics and Business, Muhammadiyah Gresik University, January 16, 2019.

Abstract

This study aims to examine the effect of deferred exploration and development costs, debt to equity ratio, return on assets, net profit margin on corporate social responsibility. The population in this study were mining companies listed on the Stock Exchange during the 2014-2016 period, totaling 33 companies. Determination of the sample was carried out by using purposive sampling method that was in accordance with the criteria of the sample in the study so that a sample of mining companies was obtained as many as 17 companies. Data analysis using multiple linear regression methods. Before the regression test is carried out, the data is first tested using the classic assumption test. The results of this study indicate that partially deferred exploration and development costs, return on assets, and debt to equity ratio affect the broad disclosure of corporate social responsibility. Net profit margin does not affect the broad disclosure of corporate social responsibility. While simultaneous deferred exploration and development costs, debt to equity ratio, return on assets and net profit margin affect the broad disclosure of corporate social responsibility. Researchers also found facts about the lack of companies that have disclosed corporate social responsibility by using sustainability reports.

Keywords: Deferred Exploration and Development Costs, Debt to Equity Ratio, Return On Asset, Net Profit Margin, Corporate Social responsibility.