

**PENGARUH KAPITALISASI PASAR, PROFITABILITAS, DAN UKURAN  
DEWAN KOMISARIS TERHADAP PENGUNGKAPAN *CORPORATE  
SOCIAL RESPONSIBILITY* (Studi Empiris pada Perusahaan Sub Sektor Kimia  
dan Farmasi yang Terdaftar di BEI Tahun 2018-2021)**

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**ABSTRAK**

Penelitian yang dilakukan memiliki tujuan guna mengetahui pengaruh kapitalisasi pasar, profitabilitas, serta ukuran dewan komisaris pada pengungkapan *corporate social responsibility* untuk perusahaan sub sektor kimia dan farmasi yang telah terdaftar di BEI periode 2018-2021. Penelitian yang dilaksanakan ialah penelitian berjenis penelitian kausal yang memakai pendekatan kuantitatif. Populasi yang dipakai yaitu semua perusahaan sub sektor kimia serta farmasi yang sudah terdaftar dalam BEI 2018-2021 yaitu sebanyak 24 perusahaan yang meliputi 14 perusahaan kimia dan 10 perusahaan farmasi. Untuk pengambilan sampel, memakai teknik metode *purposive sampling*, terdapat 16 sampel perusahaan (8 perusahaan kimia dan 8 perusahaan farmasi) selama periode penelitian yakni 2018-2021 didapatkan data sebanyak 64 data. Data pada penelitian memakai data sekunder dimana metodenya ialah metode dokumentasi sebagai teknik untuk mengumpulkan datanya. Untuk menganalisis data, penelitian ini memakai analisis statistik deskriptif, estimasi model regresi data panel (*common effect model*, *fixed effect model*, dan *random effect model*), pengujian untuk memilih model (uji *chow*, uji *hausman*, serta uji *lagrange-multiplier*), pengujian asumsi klasik (normalitas, multikolinearitas, heteroskedastisitas, serta autokorelasi), analisis regresi data panel, serta pengujian hipotesis (signifikansi parameter individual serta koefisien determinasi). Atas dasar dilaksanakannya penganalisisan data memakai analisis regresi data panel memperlihatkan bahwasannya variabel kapitalisasi pasar adanya pengaruh positif dalam diungkapkannya *corporate social responsibility*, variabel profitabilitas mempunyai pengaruh positif pada diungkapkannya *corporate social responsibility*, serta variabel ukuran dewan komisaris ada pengaruh positif dalam pengungkapan *corporate social responsibility*.

**Kata Kunci:** Kapitalisasi Pasar, Profitabilitas, Ukuran Dewan Komisaris, Pengungkapan *Corporate Social Responsibility*.

**THE EFFECT OF MARKET CAPITALIZATION, PROFITABILITY, AND  
SIZE OF THE BOARD OF COMMISSIONERS ON DISCLOSURE  
CORPORATE SOCIAL RESPONSIBILITY (Empirical Study of Chemical and  
Pharmaceutical Sub-Sector Companies Listed on the IDX in 2018-2021)**

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**ABSTRACT**

*The research conducted has the aim of knowing the effect of market capitalization, profitability, and board size on corporate social responsibility disclosure for chemical and pharmaceutical sub-sector companies that have been registered on the IDX for the 2018-2021 period. The research carried out is causal research using a quantitative approach. The population used is all chemical and pharmaceutical sub-sector companies that have been registered on the IDX 2018-2021, namely 24 companies which include 14 chemical companies and 10 pharmaceutical companies. For sampling, using technical methods purposive sampling, there were 16 sample companies (8 chemical companies and 8 pharmaceutical companies) during the research period, namely 2018-2021, 64 data were obtained. The data in this research uses secondary data where the method is the documentation method as a technique for collecting data. To analyze the data, this study used descriptive statistical analysis, estimating the panel data regression model (common effect model, fixed effect model, and random effect model), testing to select a model (chow test, hausman test, and lagrange-multiplier test), classical assumption testing (normality, multicollinearity, heteroscedasticity, and autocorrelation), panel data regression analysis, and hypothesis testing (significance of individual parameters and coefficient of determination). Based on the implementation of data analysis using panel data regression analysis, it shows that the market capitalization variable has a positive influence on its corporate social responsibility disclosure, the variable profitability has a positive influence on corporate social responsibility disclosure, as well as the variable size of the board of commissioners has a positive effect on corporate social responsibility disclosure.*

**Keywords:** *Market Capitalization, Profitability, Size of the Board of Commissioners, Disclosure Corporate Social Responsibility.*