

## ABSTRAK

Skripsi dengan judul Pengaruh *Corporate Social Responsibility*, *Leverage* dan Pertumbuhan Penjualan Terhadap Profitabilitas Perusahaan Yang Terdaftar Di *Jakarta Islamic Index* Tahun 2019-2021” ditulis oleh Risma Nur Hidayah, NIM 12403193242, Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan pembimbing Ruly Priantalianingtiasari, S.E., S.Pd., M.Sy.

Penelitian dalam skripsi ini dilatar belakangi oleh adanya informasi yang menyatakan bahwa tinggi rendahnya profitabilitas perusahaan disebabkan oleh beberapa faktor, diantaranya *corporate social responsibility*, *leverage*, dan pertumbuhan penjualan. Tujuan penelitian ini adalah menganalisis pengaruh satunya *corporate social responsibility*, *leverage* dan pertumbuhan penjualan terhadap profitabilitas perusahaan yang terdaftar di *Jakarta Islamic Index* Tahun 2019-2021 dengan rumusan masalah (1) Bagaimana pengaruh *corporate social responsibility* terhadap profitabilitas perusahaan? (2) Bagaimana pengaruh *leverage* terhadap profitabilitas perusahaan? (3) Bagaimana pengaruh pertumbuhan penjualan terhadap profitabilitas perusahaan? (4) Bagaimana pengaruh *corporate social responsibility*, *leverage* dan pertumbuhan penjualan terhadap profitabilitas perusahaan?.

Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kuantitatif dengan jenis penelitian kuantitatif asosiatif. Sumber data yang digunakan adalah data sekunder dengan jumlah sampel sebanyak 30 perusahaan. Pengolahan data menggunakan Eviews versi 12 untuk menguji statistik deskriptif, uji normalitas menggunakan, uji multikolinearitas, uji heterokedastisitas, uji autokorelasi Durbin Watson, uji analisis regresi data panel (uji t dan uji F), serta uji koefisien determinasi  $R^2$ .

Hasil penelitian menunjukkan bahwa berdasarkan uji T (parsial) menemukan bahwa CSR tidak berpengaruh signifikan terhadap profitabilitas, *leverage* berpengaruh secara signifikan terhadap profitabilitas sedangkan pertumbuhan penjualan tidak berpengaruh secara signifikan terhadap profitabilitas. Berdasarkan uji F (simultan) menemukan bahwa tindakan CSR, *leverage*, dan pertumbuhan penjualan berpengaruh secara signifikan terhadap profitabilitas perusahaan.

**Kata kunci :** *Corporate Social Responsibility*, *Leverage*, Pertumbuhan Penjualan

## **ABSTRACT**

*Thesis entitled "The Effect of Corporate Social Responsibility, Leverage and Sales Growth on the Profitability of Companies Registered in the Jakarta Islamic Index for 2019-20221" was written by Risma Nur Hidayah, NIM 12403193242, Sharia Accounting Study Program, Department of Economics, Faculty of Islamic Economics and Business, University Islam Negri Sayyid Ali Rahmatullah Tulungagung with supervisor Ruly Priantalianingtiasari, S.E., S.Pd., M.Sy.*

*The research in this thesis is motivated by the existence of information which states that the high and low profitability of companies is caused by several factors, among them corporate social responsibility, leverage, and sales growth. The purpose of this study is to analyze the effect of only corporate social responsibility, leverage and sales growth on the profitability of companies listed on the Jakarta Islamic Index for 2019-2021 with the formulation of the problem (1) How does corporate social responsibility affect company profitability? (2) What is the effect of leverage on company profitability? (3) What is the effect of sales growth on company profitability? (4) How does the influence of corporate social responsibility, leverage and sales growth on company profitability?.*

*The approach used in this research is a quantitative approach with quantitative associative research. The data source used is secondary data with a total sample of 30 companies. Data processing used Eviews version 12 to test descriptive statistics, normality test, multicollinearity test, heteroscedasticity test, Durbin Watson autocorrelation test, panel data regression analysis test (t test and F test), and test the coefficient of determination  $R^2$ .*

*The results showed that based on the T test (partial) found that CSR did not have a significant effect on profitability, leverage had a significant effect on profitability while sales growth did not have a significant effect on profitability. Based on the F test (simultaneous) found that CSR, leverage, and sales growth have a significant effect on company profitability.*

**Keywords :** *Corporate Social Responsibility, Leverage, Sales Growth*