

ABSTRACT

Corporate Social Responsibility Disclosure (CSR) is an important consideration taken by the investors when investing their money. A company with excellent CSR disclosure might have good perception in society and thus would give advantages for the company itself in the future. The main factors that influence the corporate social responsibility (CSR) are leverage, industry type, firm size, and profitability. This research aimed to analyze the influence of leverage, industry type, firm size, and profitability towards the corporate social responsibility (CSR).

The data is derived by examining 34 companies listed on Indonesia Stock Exchange during 2010-2012 periods. It was secondary data, which is taken by documentation method. Meanwhile, an SPSS 17.0 was used in this research.

From the determination coefficient test (R^2), it is shown that 70,4% of CSR were explained by leverage, type of industry, firm size, and profitability while the rest (29,6%) were determined by another factors. Meanwhile, by using partial hypothetic test (t test), it is proven that (i) leverage variable shows negative influence yet significant towards CSR; (ii) industry type variable shows positive influence but not significant; (iii) firm size variable shows positive influence and significant; (iv) profitability variable shows positive influence and significant. On the other hand, by using significantly hypothetic test (f test), it is proven that leverage, industry type, firm size, and profitability have positive influence and simultaneously significant towards CSR.

Key words : *leverage, industry type, firm size, profitability, corporate social responsibility*