

## **ABSTRACT**

*The purpose of the research are to analyze and collect the empirical evidence whether the private company or government company which listed in IDX for the periode of 2014-2016 concerned for the 2015 CSR's issue and epanding CSR disclosure activities. The extent of CSR disclosure activities is affected by several factors such as profitability, size of the company, leverage, type of industry and goverment company status.*

*Population of the research is all company which listed in BEI for the period 2014-2016. Sampling method for the research is purposive sampling method, so that we get 56 companies consist of government company and private company which is engaged in several types of industry, insurance and financial services, construction and infrastructure, and also utilities and transportation. This research measures the CSR disclosure's type, whether it is narative, quantitative, or monetary. Analytical techniques for hypothesis testing used multiple liniear regression.*

*The result of this research shows that from five hypothesis getting tested, only three hypothesis being approved. The approved hypothesis are the profitability, size of the company, and government company status positive and significant affect the CSR disclosure, while the other variables, leverage and type of industry, are getting rejected. Based on rejected hypothesis, it shows that the leverage level and type of industry not affect the decision making for the disclosure. This research also proves that whether private or government company do concerned for the CSR issue, they are showed from the CSRD improvement from 2014-2016..*

*Keywords : Profitability, Size of the Company, Leverage, Type of Industry, Government Company Status, and CSR Disclosure.*