

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas (ROA), *leverage* (DER), dan ukuran perusahaan (size) terhadap pengungkapan *corporate social responsibility* (CSR) pada perusahaan otomotif yang terdaftar di BEI periode 2011-2014. Data keuangan perusahaan diperoleh dari laporan keuangan perusahaan yang diakses dari website BEI. Dengan menggunakan model statistik, hasil pengujian menunjukkan bahwa profitabilitas (ROA) berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility* (CSR), sedangkan *leverage* (DER) dan ukuran perusahaan berpengaruh negatif terhadap pengungkapan *corporate social responsibility* (CSR).

ABSTRACT

The objective of this study is to examine the influence of profitability (ROA), leverage (DER), firm size towards corporate social responsibility disclosure of otomotive company listed in Indonesia Stock Exchange period 2011-2014. This study gathers financial data from financial reports accessed from IDX website. Using statistic method, the result indicates that profitability (ROA) has a significant positive influence toward ondisclosure of corporate social responsibility. However, the result also show a negative influence between leverage (DER) and firm size toward on disclosure of corporate social responsibility.