

## **ABSTRAK**

*This research aimed to analyze the influence of industry type, profitability, firm size, and leverage to Corporate Social Responsibility (CSR) Expenditure and Corporate Social Responsibility (CSR) Disclosure. The dependent variables in this research were Corporate Social Responsibility (CSR) Expenditure and Corporate Social Responsibility (CSR) Disclosure. The independent variables in this research were industry type, profitability, firm size, and leverage. The samples in this research were 367 companies listed in Indonesia Stock Exchange 2015-2016 selected through purposive sampling.*

*The result showed that industry type and profitability positively and significantly influence Corporate Social Responsibility (CSR) Expenditure. Firm size and leverage did not influence Corporate Social Responsibility (CSR) Expenditure. Industry type and profitability positively and significantly influence Corporate Social Responsibility (CSR) Disclosure. Firm size and leverage did not influence Corporate Social Responsibility (CSR) Disclosure.*

*Keywords: Corporate Social Responsibility (CSR) Expenditure, Corporate Social Responsibility (CSR) Disclosure, Industrial Type, Profitability, Firm size, Leverage*

## INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh tipe industri, profitabilitas, ukuran perusahaan dan *leverage* terhadap *Corporate Social Responsibility (CSR) Expenditure* dan *Corporate Social Responsibility (CSR) Disclosure*. Variabel dependen dalam penelitian ini adalah *Corporate Social Responsibility (CSR) Expenditure* dan *Corporate Social Responsibility (CSR) Disclosure*. Variabel independen dalam penelitian ini adalah tipe industri, profitabilitas, ukuran perusahaan dan *leverage*. Dari penelitian ini sampel berjumlah 367 perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2015-2016 yang dipilih menggunakan metode *purposive sampling*.

Hasil penelitian menunjukkan bahwa tipe industri dan profitabilitas berpengaruh positif dan signifikan terhadap *Corporate Social Responsibility (CSR) Expenditure*. Ukuran perusahaan dan *leverage* tidak berpengaruh terhadap *Corporate Social Responsibility (CSR) Expenditure*. Tipe industri dan profitabilitas berpengaruh positif dan signifikan terhadap *Corporate Social Responsibility (CSR) Disclosure*. Ukuran perusahaan dan *leverage* tidak berpengaruh terhadap *Corporate Social Responsibility (CSR) Disclosure*.

Kata kunci: *Corporate Social Responsibility (CSR) Expenditure*, *Corporate Social Responsibility (CSR) Disclosure*, Tipe Industri, Profitabilitas, Ukuran perusahaan, *Leverage*

