

ABSTRACT

The purpose of this research is to empirically examine the effect of profitability, liquidity, growth, leverage, and corporate social responsibility disclosure on food and beverage company listed in the Indonesian Stock Exchange in 2012-2014.

This research used purposive sampling method with criteria of companies that disclosure their social responsibility and have complete data related to the variables used in the research. Data obtained from the Indonesian Stock Exchange in 2012-2014. Total population is 15 companies. Analysis techniques used is this research is multiple linear regression analysis and hypothesis testing used is partial test (t test) and simultant test (F test) with a significance level of 0,05 aslo coefficient of correlation and coefficient determination test.

The results showed that the profitability, liquidity, growth, and leverage variable has influence to corporate social responsibility disclosure. The results of this study are expected to be used as guidelines, either by the management company to see the impact of social responsibility disclosure, for the investor could find the difference condition and the financial position of company who reporting a corporate social responsibility so the investment can be decided appropriately and for the creditors could give a indication illustration of the level of security companies to fulfill their liabilities.

Keywords: Profitability, Liquidity, Growth, Leverage, and Corporate Social Responsibility Disclosure.