

## **ABSTRACT**

*This research aimed to analyze the influence of profitability, leverage, and liquidity 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 profitability, leverage, and liquidity. The samples in this research were 55 companies listed in Indonesia Stock Exchange 2011-2015 selected through purposive sampling.*

*The result showed that profitability and liquidity positively and significantly influenced Corporate Social Responsibility (CSR) Expenditure. Leverage did not influence Corporate Social Responsibility (CSR) Expenditure. Profitability positively and significantly influenced Corporate Social Responsibility (CSR) Disclosure. Leverage did not influence Corporate Social Responsibility (CSR) Disclosure. Liquidity negatively influenced Corporate Social Responsibility (CSR) Disclosure.*

*Keywords: Corporate Social Responsibility Expenditure, Corporate Social Responsibility Disclosure, profitability, leverage, liquidity*