

## ***ABSTRACT***

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*Title: The effect of profitability, public ownership, and leverage on Corporate Social Responsibility (CSR). This study aimed to examine the effects of profitability, public ownership, and leverage against Corporate Social Responsibility. The samples in this study using purposive sampling of tekstile companies listed on the Indonesian Stock Exchange (BEI) in 2011-2014. Populations used as many as 22 companies and samples used as many as 9 companies. The method used multiple linear regression analysis. The results of this study proved profitability and leverage does not affect the occurrence of Corporate Social Responsibility, as for public ownership affect on the corporate tax aggressiveness.*

***Key word: profitability, public ownership, leverage, Corporate Social Responsibility***

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Penelitian ini bertujuan menguji pengaruh profitabilitas, kepemilikan saham publik, dan *leverage* terhadap pengungkapan *Corporate Social Responsibility*. Pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dari seluruh perusahaan tekstile yang terdaftar di Bursa Efek Indonesia periode 2011-2014. Populasi yang digunakan sebanyak 22 perusahaan, sesuai kriteria penarikan sampel diperoleh sebanyak 9 perusahaan. Model dan teknik analisis data dalam penelitian ini diestimasi dengan menggunakan metode regresi berganda. Hasil penelitian ini membuktikan bahwa profitabilitas dan *leverage* tidak berpengaruh terhadap pengungkapan CSR, sedangkan kepemilikan saham publik berpengaruh terhadap pengungkapan CSR.

***Kata kunci: profitabilitas, kepemilikan saham publik, leverage, Corporate Social Responsibility***