ABSTRAC

Profitability is the ratio used to measure how much a company's ability to generate profits in relation to sales, profits and own capital

This study was conducted to determine the effect simultaneously and partially variable Corporate social responsibility, leverage and firm size to profitability in food and beverage companies listed on the Indonesia Stock Exchange in 2013 - 2016.

This study is use a quantitative research method. Sampling technique used in this study is a purposive sampling technique. The sample in this research are 13 samples in the period of 4 years so that obtained 52 total sample. Analysis technique used in this study is Data Panel regression analysis using Eviews 8 software.

Based on the result of research, Corporate social responsibility, leverage and firm size have influnce simultaneously significant to profitability. Where the Corporate social responsibility, leverage and company size variables can affect the profitability variable by 82.1%, while the remaining 17.9% is influenced by other factors outside the study. Partially, Leverage variables proxied by Debt to Equity Ratio (DER)) have a negative effect on profitability. And firm size variables proxied by the natural logarithm of total asset have a negative effect on profitability. While the corporate social responsibility variables proxied by GRI 4, do not have an effect on profitability.

Based on the results of research that show the existence of negative influence between leverage and company size to company profitability, hence investor is expected to be more careful in taking investment decision at a company, by utilizing information information disclosed in financial report and company annual report appropriately for decision making investation.

***Keywords**: Profitability, Corporate Social Responsibility, Leverage, Firm Size.*