

ABSTRACT

Corporate Social Responsibility (CSR) of a company reflects one of the expressions of its concern for the environment. Presently, the purpose of CSR goes beyond mere financial optimization; it also aims to establish a positive public image by taking responsibility for environmental and societal empowerment. This research aims to investigate the implementation of Corporate Social Responsibility (CSR), leverage, and growth's impact on the profitability of banking companies listed on the Indonesia Stock Exchange during the period 2019 – 2021.

The data used in this study are secondary data obtained from sources such as Bank Indonesia, the Central Statistics Agency (Badan Pusat Statistik), and annual banking balance sheets in Indonesia. The independent variables being tested include the Corporate Social Responsibility Index (CSDI), leverage, and company growth. Meanwhile, the dependent variable analyzed is profitability, represented by Return on Equity (ROE). Multiple linear regression analysis is employed using SPSS version 21.0 software. Data collection for this study is carried out through purposive sampling technique.

The findings of this study provide explanations that: (1) Corporate Social Responsibility (CSR) does not have a significant influence on the Return on Equity (ROE) of banking companies in Indonesia, (2) Leverage does not have a significant influence on the ROE of banking companies in Indonesia, (3) Company growth has a significant influence on the ROE of banking companies in Indonesia, and (4) Corporate Social Responsibility (CSR), Leverage, and Growth collectively or simultaneously have a positive and significant impact on the Profitability of Banking Companies in Indonesia.

Keywords : Corporate Social Responsibility, Leverage, Growth, Profitability

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY , LEVERAGE ,
DAN GROWTH PERUSAHAAN TERHADAP PROFITABILITAS
PERUSAHAAN PERBANKAN YANG TERCATAT DI BURSA
EFEK INDONESIA PADA TAHUN 2019 – 2021**

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ABSTRAK

Corporate Social Responsibility (CSR) suatu perusahaan mencerminkan salah satu wujud kepedulian terhadap lingkungannya. Saat ini, tujuan CSR tidak hanya sebatas mengoptimalkan keuntungan finansial, melainkan juga membentuk citra positif di mata publik melalui tanggung jawab terhadap pemberdayaan lingkungan dan masyarakat. Penelitian ini bertujuan untuk menginvestigasi pelaksanaan Corporate Social Responsibility (CSR), leverage, dan pertumbuhan terhadap profitabilitas perusahaan pada sektor perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2019 - 2021.

Data yang digunakan dalam penelitian ini merupakan data sekunder yang diperoleh dari sumber-sumber seperti Bank Indonesia, Badan Pusat Statistik, dan laporan neraca perbankan di Indonesia yang disusun setiap tahun. Variabel independen yang diuji meliputi *Corporate Social Responsibility Index* (CSDI), leverage, dan pertumbuhan perusahaan. Sementara itu, variabel dependen yang dianalisis adalah profitabilitas dalam bentuk *Return on Equity* (ROE). Analisis regresi linear berganda digunakan dengan memanfaatkan perangkat lunak SPSS versi 21.0. Pengumpulan data dalam penelitian ini dilakukan melalui teknik *purposive sampling*.

Hasil dari penelitian ini memberikan penjelasan bahwa: (1) *Corporate Social Responsibility* (CSR) tidak berpengaruh secara signifikan terhadap ROE perusahaan Perbankan di Indonesia (2) *Leverage* tidak berpengaruh secara signifikan terhadap ROE perusahaan Perbankan di Indonesia, (3) *Growth* perusahaan berpengaruh signifikan terhadap ROE perusahaan Perbankan di Indonesia (4) *Corporate Social Responsibility* (CSR) , *Leverage* dan *Growth* secara bersama-sama atau simultan berpengaruh positif dan signifikan terhadap Profitabilitas Perusahaan Perbankan di Indonesia.

Kata Kunci: *Corporate Social Responsibility, Leverage, Growth, Profitabilitas*