PENGARUH *CORPORATE SOSIAL RESPONSIBILITY* (CSR) TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)

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ABSTRAK

Corporate sosial responsibility (CSR) mampu mendukung peningkatan kinerja keuangan, karena perusahaan dianggap memiliki kontribusi terhadap pembangunan masyarakat. Tujuan penelitian ini untuk mengetahui pengaruh *corporate sosial responsibility* (CSR) terhadap kinerja keuangan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian yang dilakukan merupakan penelitian mengunakan metode kuantitatif dengan pendekatan deskriptif. Data yang digunakan yaitu data sekunder berupa laporan keuangan dari 6 perusahaan perbankan di Indonesia yang terdaftar di BEI periode tahun 2019-2023. Metode analisa data yaitu uji regresi linear sederhana. Hasil penelitian membuktikan bahwa *corporate sosial responsibility* (CSR) berpengaruh signifikan terhadap kinerja keuangan dengan nilai t_{hitung} = 4,739 atau memiliki kontribusi sebesar 73,9%, artinya adanya *corporate sosial responsibility* (CSR) yang positif mampu meningkatkan kinerja keuangan.

Kata Kunci: *Corporate sosial responsibility (CSR), Kinerja Keuangan, Bank*

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) ON FINANCIAL PERFORMANCE IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX)

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ABSTRACT

Corporate social responsibility (CSR) is able to support the improvement of financial performance, because companies are considered to have contributed to community development. The purpose of this study is to determine the influence of corporate social responsibility (CSR) on financial performance in banking companies listed on the Indonesia Stock Exchange (IDX). The research conducted is a research using a quantitative method with a descriptive approach. The data used is secondary data in the form of financial statements from 6 banking companies in Indonesia listed on the IDX for the 2019-2023 period. The data analysis method is a simple linear regression test. The results of the study prove that corporate social responsibility (CSR) has a significant effect on financial performance with a tcal value = 4.739 or has a contribution of 73.9%, meaning that the existence of positive corporate social responsibility (CSR) is able to improve financial performance.

Keywords: *Corporate social responsibility (CSR), Financial Performance, Bank*