

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, *size* dan *leverage* terhadap profitabilitas. Dalam penelitian ini *corporate social responsibility* diukur menggunakan *Corporate Social Responsibility Disclosure Index* (CSRDI), *size* diukur menggunakan Logaritma Natural (Ln), *leverage* diukur menggunakan *Debt to Equity Ratio* (DER).

Penelitian ini merupakan penelitian kuantitatif. Populasi penelitian ini adalah perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Sampel penelitian ditentukan menggunakan metode *purposive sampling*, sehingga diperoleh sebanyak 22 sampel perusahaan dengan total pengamatan sebanyak 46 pengamatan. Data penelitian ini merupakan data sekunder berupa laporan tahunan perusahaan. Metode analisis yang digunakan adalah analisis regresi linier berganda yang dihitung menggunakan aplikasi *Statistical Package for the Social Sciences* (SPSS) versi 23.

Hasil dari penelitian ini menunjukkan bahwa (1) *corporate social responsibility* tidak berpengaruh terhadap profitabilitas, (2) *size* berpengaruh positif terhadap profitabilitas, (3) *leverage* berpengaruh negatif terhadap profitabilitas.

Kata Kunci: *corporate social responsibility*, *size*, *leverage*, profitabilitas.

ABSTRACT

This research aimed to examine the effect of Corporate Social Responsibility, size, and leverage on profitability. While the Corporate Social Responsibility (CSR) was measured by Corporate Social Responsibility Disclosure Index (CSRDI), size was measured by Natural Logarithms, and leverage was measured by Debt to Equity Ratio (DER).

The research was quantitative. Moreover, the population was banking companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2020. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 22 samples with 46 observations. The data were secondary, which in the form of companies' annual financial statements. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Package for the Social Science) 23.

The research result concluded that as follows: (1) CSR did not affect profitability of banking companies, (2) size had a positive effect on profitability, and (3) leverage had a negative effect on profitability.

Keywords: Corporate Social Responsibility, Size, Leverage, Profitability



