ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility* (CSR), *leverage*, dan ukuran perusahaan terhadap kinerja keuangan. Penelitian ini menggunakan metode penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan jasa telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2017-2021. Penelitian ini menggunakan metode *purposive sampling* diperoleh 8 perusahaan sampel dengan total pengamatan sebanyak 40 data laporan keuangan perusahaan. Metode analisis yang digunakan merupakan analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa: (a) *Corporate Social Responsibility* (CSR) berpengaruh positif terhadap kinerja keuangan karena CSR memiliki aktivitas yang tinggi sehingga berkontribusi pada peningkatan profitabilitas perusahaan; (b) *Leverage* tidak berpengaruh terhadap kinerja keuangan karena jumlah liabilitas lebih besar daripada ekuitas namun laba yang didapatkan tidak meningkat lebih besar daripada liabilitas; (c) Ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan karena perusahaan kurang mengoptimalkan aset yang dimiliki sehingga return masih kurang maksimal didapatkan.

Kata Kunci: c*orporate social responsibility*, *leverage*, ukuran perusahaan, kinerja keuangan

ABSTRACT

This research aimed to examine the effect of Corporate Social Responsibility (CSR), leverage, and firm size on financial performance. Moreover, the research was quantitative. The population was the telecommunication service companies that were listed on Indonesia Stock Exchange (IDX) during 2017-2021. Furthermore, the data collection technique used purposive sampling. In line with that, there were 9 companies as the sample. In total, there were 40 data observations of companies' financial statements. Additionally, the data analysis technique used multiple linear regression. The research results concluded that (a) Corporate Social Responsibility (CSR) had a positive effect on financial performance since CSR had higher activities. Therefore, there was a contribution in improving companies' profitability; (b) Leverage did not affect financial performance as the number of liabilities was higher than equity. While the profit took did not increase higher than its liabilities; (c) firm size did not affect financial performance because the companies fewer optimized their assets. As the result, the return was not maximum.

Keywords: *Corporate Social Responsibility, Leverage, Firm Size, Financial Performance*

I certify that this translation is true and accurate, Prepared by a professional translator.This translation is provided on this day 27/1/23

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