

ABSTRAK

PENGARUH KINERJA KEUANGAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PADA PERBANKAN KONVENSIONAL MILIK PEMERINTAH INDONESIA TAHUN 2013- 2020

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Capital Adequacy Ratio*, *Non Performing Loan*, *Return On Equity*, dan *Load Deposite Ratio* terhadap pengungkapan *Corporate Social Responsibility* pada Perusahaan Perbankan Konvensional Milik Pemerintah Indonesia tahun 2013-2020. Data yang digunakan dalam penelitian ini adalah data sekunder yang didapatkan dari laporan keuangan pada situs resmi Bank BRI, BNI, Bank Mandiri dan BTN. Populasi dalam penelitian ini sebanyak 4 perusahaan menggunakan *total populasi* yaitu Teknik yang mengambil seluruh populasi menjadi sampel. Metode analisis yang digunakan yaitu regresi data panel dengan bantuan Eviews 9. Hasil dari penelitian ini secara parsial menunjukkan variable *Capital Adequacy ratio*, *Non Performing Loan*, *Return On Equity*, dan *Loan Deposite ratio* tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*. sedangkan secara simultan variable *Capital adequacy ratio* berpengaruh positif dan signifikan, *Non Performing Loan*, *Return On Equity* dan *Loan Deposite Ratio* tidak berpengaruh signifikan.

Kata Kunci : *Capital Adequacy ratio, Non Performing Loan, Return On Equity, Loan deposite ratio, Corporate Social Responsibility*

ABSTRACT

THE EFFECT OF FINANCIAL PERFORMANCE ON THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILY IN CONVENTIONAL BANKING OWNED BY THE INDONESIAN GOVERNMENT IN 2013-2020

This study aims to determine and analyze the effect of Capital Adequacy Ratio, Non-Performing Loan, Return On Equity, and Load Deposit Ratio on Corporate Social Responsibility research in Indonesian Government-Owned Conventional Banking Companies in 2013-2020. The data used in this study is secondary data obtained from financial reports on the official websites of Bank BRI, BNI, Bank Mandiri and BTN. The population in this study were 4 companies using a total population, namely a technique that took the entire population as a sample. The analytical method used is panel data regression with the help of Eviews 9. The results of this study partially show that the Capital Adequacy ratio, Non Performing Loan, Return On Equity, and Loan Deposit ratio variables have no significant effect on Corporate Social Responsibility. While simultaneously the variable Capital adequacy ratio has a positive and significant effect, Non-Performing Loans, Return On Equity and Loan Deposit Ratios have no significant effect.

Keywords : Capital Adequacy ratio, Non Performing Loan, Return On Equity, Loan deposit ratio, Corporate Social Responsibility