

ABSTRAKSI

RIYAN BOYHOD. PENGARUH KINERJA KEUANGAN TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (Studi Empiris pada Industri Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016 – 2018) (dibimbing oleh Dr.MF. Arrozi Adhikara,SE,M.SI, Akt, CA).

Penelitian ini bertujuan untuk menganalisis *Capital*, *Asset*, *Management*, *Earning* dan *Liquidity* terhadap *Corporate Social Responsibility Disclosure* pada industri perbankan yang terdaftar di BEI tahun 2016-2018 yang berjumlah 93 bank. *Capital* diproksikan dengan *Capital Adequacy Ratio*, *Asset* diproksikan dengan *Non Performing Loan*, *Management* diproksikan dengan *Net Profit Margin*, *Earning* diproksikan dengan Biaya Operasional Pendapatan Operasional dan *Liquidity* diproksikan dengan *Loan to Deposit Ratio*.

Metode yang digunakan adalah *purposive sampling*. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Teknik analisis yang digunakan adalah analisis rasio dengan bantuan program SPSS versi 20.00. Item pengungkapan yang digunakan dalam penelitian ini terdiri dari 78 item pengungkapan, yang dibagi menjadi indikator lingkungan, energi, kesehatan dan keselamatan, lain-lain tentang tenaga kerja, produk, keterlibatan masyarakat, dan umum yang berdasarkan pada *Sembiring* (2005).

Hasil dari penelitian ini yang diperoleh, *Capital*, *Asset*, *Management*, *Earning*, dan *Liquidity* secara simultan memiliki pengaruh terhadap *Corporate Social Responsibility Disclosure*, *Capital Adequacy Ratio* terhadap *Corporate Social Responsibility Disclosure* berpengaruh positif, *Non Performing Loan* terhadap *Corporate Social Responsibility Disclosure* berpengaruh negatif, *Net Profit Margin* terhadap *Corporate Social Responsibility Disclosure* berpengaruh positif, Biaya Operasional Pendapatan Operasional terhadap *Corporate Social Responsibility Disclosure* berpengaruh positif dan *Loan to Deposit Ratio* terhadap *Corporate Social Responsibility Disclosure* berpengaruh positif.

Keyword: *Capital Adequacy Ratio*, *Non Performing Loan*, *Net Profit Margin*, *Biaya Operasional Pendapatan Operasional*, *Loan to Deposit Ratio*, *Corporate Social Responsibility Disclosure*.

ABSTRACT

RIYAN BOYHOD. *The Influence of Financial Performance Forward The Disclosure of Corporate Social Responsibility (Empirical Studies on Banking Industry That Listed on The Indonesia Stock Exchange Years 2016-2018) (is guided by mr. Dr.MF. Arrozi Adhikara,SE,M.SI, Akt, CA).*

This study aims to to analyze capital , asset , management , earning and liquidity to corporate social responsibility disclosure in banking industry that enrolled in BEI year 2016-2018 which consisted of 93 bank .Capital measured by capital adequency ratio, asset measured by non performing loan, management measured with a net profit margin , earning measured by the cost of operational operational income and liquidity measured by loan to deposit ratio .

Methods used is purposive sampling. The kind of data is taken from secondary data sourced from financial reports and annual report. Technique the analysis used is analysis the ratio with program assistance spss version 20.00.. Items disclosure used in this research consisting of 78 items disclosure, divided into indicators environment, energy, health and safety, others on labor, products, community involvement, and general who based on sembiring (2005).

The result of this research obtained , capital , asset , management earning , and liquidity simultaneously having the effect on their corporate social responsibility , adequency capital ratio to corporate social responsibility disclosure have had a positive impact , non performing loan against their corporate social responsibility disclosure have a negative influence , net profit margin against their corporate social responsibility disclosure have had a positive impact , the operational costs of operational income against their corporate social responsibility disclosure have had a positive impact and loan to deposit ratio to corporate social responsibility disclosure have had a positive impact .

Keyword: adequency capital ratio , non performing loan , net profit margin , the operational costs of operational income , loan to deposit ratio , of their corporate social responsibility disclosure .

