

Pengaruh *Good Corporate Governance*,
Profitabilitas, Ukuran Perusahaan
Terhadap *Corporate Social Responsibility*
Pada Perusahaan Perbankan Yang Terdaftar
Di BEI Pada tahun
2019-2022

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah GCG, Profitabilitas dan Ukuran perusahaan dapat memengaruhi Pengungkapan tanggung jawab sosial. bentuk bukti empiris mengenai pengaruh *good corporate governance*, *profitabilitas* dan *ukuran perusahaan* secara simultan dan parsial terhadap pengungkapan tanggung jawab perusahaan. Teknik pengambilan sampel adalah teknik *purposive sampling*.Peneliti menggunakan jenis data sekunder dengan sumber data laporan tahunan (*annual report*) dan laporan Keberlanjutan (*sustainability report*) perusahaan perbankan yang diperoleh dari website BEI.hasil dari uji F (simultan) dapat dilihat bahwa hasil uji F diperoleh sebesar $7.018 > 2.52$ dengan nilai sig $0.029 < 0.05$. Maka dapat diambil kesimpulan bahwa variabel *good corporate governance* (X1), *profitabilitas* (X2) dan *ukuran perusahaan* (X3) secara bersama-sama mempunyai pengaruh yang positif dan signifikan terhadap variabel *corporate social responsibility* (Y). Hasil penelitian menunjukkan bahwa variabel *good corporate governance* (X1), *profitabilitas* (X2) dan *ukuran perusahaan* (X3) mempunyai pengaruh yang positif dan signifikan terhadap *corporate social responsibility* (Y) dengan persamaan regresi $Y = 1.305 + 0.244 X1 + 0.102 X2 + 0.190 X3 + e$. Hasil pengujian signifikansi Uji t menunjukkan bahwa Variabel *good corporate governance* berpengaruh positif dan signifikan ($0.001 < 0.05$) secara parsial terhadap *corporate social responsibility* dimana nilai thitung ttabel ($2.218 > 1.669$). Variabel *profitabilitas* tidak berpengaruh positif dan signifikan ($0.069 > 0.05$) secara parsial terhadap *corporate social responsibility* dimana nilai thitung ttabel ($0.090 > 1.669$). Ukuran perusahaan berpengaruh positif dan signifikan ($0.002 < 0.05$) secara parsial terhadap *corporate social responsibility* dimana nilai thitung ttabel ($1.946 > 1.669$). Berdasarkan hasil uji koefisien determinasi menunjukkan bahwa variabel *corporate social responsibility* (Y) mampu diterangkan oleh variabel bebas yaitu variabel *good corporate governance* (X1), *profitabilitas* (X2) dan *ukuran perusahaan* (X3) dengan nilai Adjusted R Square sebesar 54.9% sedangkan sisanya 45.1% dapat dijelaskan variabel-variabel lain yang tidak diteliti dalam penelitian ini.

Kata Kunci : *good corporate governance*, *profitabilitas*, *ukuran perusahaan* *csr*

The Influence of Good Corporate Governance,
Profitability, and Company Size Against
Disclosure of Corporate Social Responsibility.
In banking companies registered on the IDX
2019-2022

ABSTRACT

This research aims to find out whether GCG, profitability and company size can influence disclosure of social responsibility. form of empirical evidence regarding the influence of good corporate governance, profitability and company size simultaneously and partially on disclosure of corporate responsibility. The sampling technique is a purposive sampling technique. Researchers use secondary data types with data sources from annual reports and sustainability reports of banking companies obtained from the BEI website. The results of the F test (simultaneous) can be seen that the results of the F test The result was $7.018 > 2.52$ with a sig value of $0.029 < 0.05$. So it can be concluded that the variables good corporate governance (X1), profitability (X2) and company size (X3) together have a positive and significant influence on the variable corporate social responsibility (Y). The research results show that the variables good corporate governance (X1), profitability (X2) and company size (X3) have a positive and significant influence on corporate social responsibility (Y) with the regression equation $Y = 1.305 + 0.244 X1 + 0.102 X2 + 0.190 X3 + e$. The results of the significance test of the t test show that the variable good corporate governance has a positive and significant effect ($0.001 < 0.05$) partially on corporate social responsibility where the value of tcount is ($2.218 > 1.669$). The profitability variable does not have a positive and significant effect ($0.069 > 0.05$) partially on corporate social responsibility where the t-count value is ($0.090 > 1.669$). Company size has a positive and significant effect ($0.002 < 0.05$) partially on corporate social responsibility where the value of ttable is ($1.946 > 1.669$). Based on the results of the coefficient of determination test, it shows that the variable corporate social responsibility (Y) can be explained by the independent variables, namely the variables good corporate governance (X1), profitability (X2) and company size (X3) with an Adjusted R Square value of 54.9% while the remaining 45.1% other variables that were not examined in this research can be explained.

Keywords: good corporate governance, profitability, CSR company size