

ABSTRACT

This research was conducted to find out whether Corporate Social Responsibility (CSR) has a significant effect on financial performance (ROE, NPM, CR, DER) in telecommunications sector companies listed on the Indonesian stock exchange in 2017-2021. This type of research is quantitative. The sample of this research is secondary data obtained from the company's annual report and sustainability report. The data analysis technique used is financial ratio analysis and simple regression analysis with the help of the IMB 26 SPSS program.

The results showed that Corporate Social Responsibility (CSR) had no significant effect on Return on equity (ROE), and Corporate Social Responsibility (CSR) had a significant negative effect on Net Profit Margin (NPM), Current Ratio (CR), Debt To Equity Ratio (DER).

Keyword: Corporate Social Responsibility (CSR), Return on Equity (ROE), Net Profit Margin (NPM), Current Ratio (CR), Debt to equity ratio (DER).

ABSTRAK

Penelitian ini dilakukan untuk mengetahui apakah *Corporate Social Responsibility* (CSR) berpengaruh signifikan terhadap kinerja keuangan (ROE, NPM, CR, DER) pada perusahaan sektor telekomunikasi yang terdaftar pada bursa efek Indonesia tahun 2017-2021. Jenis penelitian ini bersifat kuantitatif. Sampel penelitian ini adalah data sekunder diperoleh dari laporan tahunan perusahaan dan laporan keberlanjutan. Teknik analisis data yang digunakan adalah analisis rasio keuangan dan analisis regresi sederhana dengan bantuan program SPSS IMB 26.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* (CSR) tidak berpengaruh signifikan terhadap *Return on equity* (ROE), dan *Corporate Social Responsibility* (CSR) berpengaruh negatif signifikan terhadap *Net Profit Margin* (NPM), *Current Ratio* (CR), *Debt To Equity Ratio* (DER).

Kata Kunci: *Corporate Social Responsibility (CSR), Return on Equity (ROE), Net Profit Margin (NPM), Current Ratio (CR), Debt to equity ratio (DER).*