

## **ABSTRACT**

*When a company is doing its work, it must engage in social responsibility activities and maintain a positive relationship with the community. If the community and company do not get along, the company may suffer negative consequences and harm its business. Therefore, businesses have the ability to enhance people's lives through Corporate Social Responsibility (CSR) initiatives. CSR involves a company's dedication to the well-being of stakeholders, beyond their own interests. When engaging in CSR, companies designate funds that may affect their finances.*

*This study aims to examine the relationship between the allocation of CSR funds and the profitability of PT Bank Central Asia. The research method applied a quantitative approach with a focus on simple linear regression analysis. The non-probability sampling technique involved analysing BCA Bank's annual financial statements between 2017 and 2021. To test the hypothesis, a T-test was utilised.*

*The findings from this study show that the CSR fund budget does not have a significant impact on the financial performance of PT Bank Central Asia during the period of 2017-2021, as measured by the proxies Return on Asset (ROA), Return on Equity (ROE), and Earnings per Share (EPS).*

**Keywords :** *Corporate Social Responsibility (CSR), Return on Asset (ROA), Return on Equity (ROE), and Earnings per Share (EPS).*