

ABSTRACT

Banking has an important role in reducing economic inequality through CSR practices. Although initially reluctant, banks eventually became involved in CSR due to competition and the need to gain community support. CSR has a positive impact on banks' financial performance, including ROA, ROE, and EPS, which are important indicators in evaluating a bank's financial performance. There are different research results, some papers have the result that CSR funds have no effect on profitability, and some vice versa. To my knowledge, this CSR study uses twelve banks, which no one has used in previous studies. Data analysis was performed using multiple linear regression and hypothesis testing using t-statistical and F-statistical testing techniques to be analyzed using SPSS applications. From the results obtained, there are results which indicate that Corporate Social Responsibility (CSR) funds have a significant effect on ROA, ROE and EPS. The conclusion that can be drawn is that the Corporate Social Responsibility (CSR) Budget has a significant effect on Profitability with variables ROA, ROE and EPS in Banks listed on the IDX for the period 2017 – 2021.

Keywords: *Corporate Social Responsibility (CSR), Profitabilities, Return on Assets (ROA), Return on Equity (ROE), Earning Per Share (EPS)*