ABSTRAK

NUR FADILLAH PADLI. 2025. ***Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Perusahaan Sektor Tekstil Dan Garmen Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2023)*****. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Hasanuddin dan Sitti Zulaeha**

Penelitian ini bertujuan untuk menganalisis *pengaruh Corporate Social Responsibility (CSR)* terhadap kinerja keuangan perusahaan. Kinerja keuangan diukur menggunakan *Return on Assets (ROA), Return on Equity (ROE),* dan *Net Profit Margin (NPM)* sebagai variabel dependen, sedangkan CSR menjadi variabel independen yang diukur berdasarkan 117 item pengungkapan sesuai pedoman *Global Reporting Initiative (GRI)*. Teknik pengumpulan data yang digunakan adalah studi literature dan observasi dokumen. Metode pemilihan sampel yang digunakan adalah purposive sampling dengan total sampel sebanyak 16 perusahaan tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019–2023. Data yang digunakan adalah data sekunder berupa laporan keuangan tahunan dan laporan berkelanjutan. Metode analisis yang digunakan pada penelitian ini adalah analisis regresi sederhana. Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility (CSR)* berpengaruh positif dan signifikan terhadap kinerja keuangan, dengan nilai signifikansi sebesar 0,000 < 0,05 untuk *Return on Assets (ROA)*, 0,001 < 0,05 untuk *Return on Equity (ROE)*, dan 0,005 < 0,05 untuk *Net Profit Margin (NPM)*. Dengan demikian, *Corporate Social Responsibility (CSR)* berpengaruh signifikan terhadap *Return on Assets (ROA)*, *Return on Equity (ROE)*, dan *Net Profit Margin (NPM)* pada perusahaan tekstil dan garmen yang terdaftar di BEI selama periode 2019–2023.

Kata Kunci : *Corporate Social Responsibility, Return on Assets, Return on Equity, Net Profit Margin*

ABSTRACT

NUR FADILLAH PADLI. 2025. *The Influence of Corporate Social Responsibility on Company Financial Performance (An Empirical Study of Textile and Garment Companies Listed on the Indonesia Stock Exchange from 2019 to 2023). Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Hasanuddin and Sitti Zulaeha*

This study aims to analyze the impact of Corporate Social Responsibility (CSR) on company financial performance. Financial performance is measured using Return on Assets (ROA), Return on Equity (ROE), and Net Profit Margin (NPM) as dependent variables, while CSR serves as the independent variable, measured based on 117 disclosure items in accordance with the Global Reporting Initiative (GRI) guidelines. The data collection techniques used are literature review and document observation. The sampling method used was purposive sampling with a total sample of 16 textile and garment companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. The data used were secondary data in the form of annual financial reports and sustainability reports. The analysis method used in this study was simple regression analysis. The results of the study indicate that Corporate Social Responsibility (CSR) has a positive and significant effect on financial performance, with a significance value of 0.000 < 0.05 for Return on Assets (ROA), 0.001 < 0.05 for Return on Equity (ROE), and 0.005 < 0.05 for Net Profit Margin (NPM). Thus, Corporate Social Responsibility (CSR) has a significant effect on Return on Assets (ROA), Return on Equity (ROE), and Net Profit Margin (NPM) in textile and garment companies listed on the IDX during the period 2019–2023.

***Keywords**: Corporate Social Responsibility, Return on Assets, Return on Equity, Net Profit Margin*