

ABSTRACT

This study aims to determine the magnitude of the effect of Corporate Social Responsibility Disclosure on Profitability with Green Banking Disclosure as a moderating variable in banking companies listed on the Indonesia Stock Exchange in 2017-2021. Corporate Social Responsibility Disclosure as independent variable, Profitability as dependent variable and Green Banking Disclosure as moderating variable (bound).

This research was conducted using secondary data obtained from annual reports, financial reports and sustainability reports. The population in this study is all banks listed on the Indonesia Stock Exchange in 2017-2021. The number of samples is 32 banks for 5 years which were selected through purposive sampling. Statistical analysis used in this research is descriptive analysis, verification analysis, classical assumption test, simple regression analysis, moderated regression analysis, correlation coefficient, coefficient of determination, T test and F test.

ased on the results of the research conducted, it can be seen that it can be seen that partially Corporate Social Responsibility Disclosure on Profitability has a significant positive effect of 35.8%. These findings also indicate that Green Banking Disclosure is able to moderate the effect of Corporate Social Responsibility on Profitability by 78.8%.

Keywords: Corporate Social Responsibility Disclosure, Profitability, and Green Banking