ABSTRACT

Financial performance is a description of the financial condition of a company in a certain period. The importance of financial performance has an influence on various parties, especially management, because this reflects management's ability to manage the development of a bank in a certain period. In this research, bank financial performance is measured by the profitability ratio, namely Return On Assets (ROA). There are several factors that are thought to influence financial performance, including corporate social responsibility and banking risk. The aim of this research is to determine and analyze the influence of corporate social responsibility, liquidity risk, credit risk, operational risk and company size on financial performance (ROA).

This research examines related independent variables, namely corporate social responsibility, liquidity risk, credit risk, operational risk. The dependent variable is return on assets (ROA) and the control variable is company size. The population in this research is all banking companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2021 period, using a purposive sampling technique and using 70 samples taken from 14 companies obtained via www.idx.co.id .

The results of this research show that corporate social responsibility and operational risk have a significant influence on the company's financial performance, while the variables of liquidity risk, credit risk and company size do not have a partial significant influence on the financial performance of banking companies.

Keywords : Corporate Social Responsibility, Liquidity Risk, Credit Risk, Operational Risk, Company Size