ABSTRACT

Profitability is the company's ability to generate profits during a certain period and provides an overview of the level of effectiveness of management in carrying out its operational activities. Profitability can provide important information about the level of profit obtained by the company in managing funds in a certain period. There are several factors that can affect profitability, namely the disclosure of green banking, corporate social responsibility fund, and capital adequacy.

This study aims to analyze the influence of green banking, corporate social responsibility fund, and capital adequacy disclosure. In addition, this study was conducted to analyze simultaneously and partially the influence between the disclosure of green banking, corporate social responsibility fund, and capital adequacy on profitability in conventional commercial banks listed on the Indonesia Stock Exchange in 2020-2022.

The method used in this study is a quantitative method. The sample selection used in this study is a purposive sampling technique. 33 conventional commercial banks were obtained in 2020-2022, so that the number of observation data in this study was 99 data. This study uses a type of secondary data with data analysis techniques, namely panel data regression analysis using Eviews 12 software.

The results of the study found that the disclosure of green banking, corporate social responsibility fund, and capital adequacy had a simultaneous effect on profitability. Partially, the disclosure of green banking and corporate social responsibility funds has a positive effect on profitability, while capital adequacy has no effect on profitability of conventional commercial banks listed on the Indonesia Stock Exchange in 2020-2022.

This research is expected to be a relevant source as input and consideration for decision-making related to how to produce good profitability for the company. This research is also expected to provide information for investors as a consideration in making decisions in investing. For future researchers, it is hoped that it can be used as a consideration to re-examine the profitability of a bank by using other independent variables that were not studied in this study, such as the risk monitoring committee.

Keywords: capital adequacy, corporate social responsibility fund, green banking disclosure, profitability