

ABSTRACT

Sisca Aprillia Untianingtyas. 2026. The Effect of Corporate Social Responsibility (CSR) and Debt Policy on Profitability with Institutional Ownership as a Moderating Variable (A Study of Banking Companies Listed on the Indonesia Stock Exchange for the 2021–2025 Period). Thesis. Accounting Study Program, Faculty of Economics and Business, UNIVERSITAS PGRI MADIUN. Advisor (I): Moh. Ubaidillah, S.Pd., M.Si., CSRS. Advisor (II): Heidy Paramitha Devi, S.Pd., M.Si., CSRS.

This study aims to analyze the effect of *Corporate Social Responsibility* (CSR) and debt policy on profitability, with institutional ownership as a moderating variable, in banking companies listed on the Indonesia Stock Exchange for the 2021–2025 period. This study employs a quantitative approach using secondary data obtained from companies' annual reports and sustainability reports. The research sample was selected using a *purposive sampling* technique and analyzed using the *Moderated Regression Analysis* (MRA) method with the assistance of IBM SPSS Statistics version 25. The results of this study indicate that *Corporate Social Responsibility* and debt policy have an effect on company profitability. In addition, institutional ownership is unable to moderate the effects of *Corporate Social Responsibility* or debt policy on profitability. The implications of this study indicate that the implementation of *Corporate Social Responsibility* and appropriate debt policy management can improve company profitability, while institutional ownership has not been able to strengthen the relationship between *Corporate Social Responsibility* and debt policy with profitability.

Keywords: *Corporate Social Responsibility*, Debt Policy, Profitability, Institutional Ownership.

ABSTRAK

Sisca Aprillia Untianingtyas. 2026. Pengaruh CSR dan Kebijakan Hutang terhadap Profitabilitas dengan Kepemilikan Institusional Sebagai Variabel Moderasi (Studi pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2021-2025). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, UNIVERSITAS PGRI MADIUN. Pembimbing (I) Moh. Ubaidillah, S.Pd., M.Si., CSRS. (II) Heidy Paramitha Devi, S.Pd., M.Si., CSRS.

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR) dan kebijakan hutang terhadap profitabilitas dengan kepemilikan institusional sebagai variabel moderasi pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2021–2025. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Sampel penelitian dipilih menggunakan teknik *purposive sampling* dan dianalisis menggunakan metode *Moderated Regression Analysis* (MRA) dengan bantuan IBM SPSS Statistics versi 25. Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility* dan kebijakan hutang memiliki pengaruh terhadap profitabilitas perusahaan. Selain itu, kepemilikan institusional tidak mampu memoderasi pengaruh *Corporate Social Responsibility* maupun kebijakan hutang terhadap profitabilitas. Implikasi penelitian ini menunjukkan bahwa penerapan *Corporate Social Responsibility* dan pengelolaan kebijakan hutang yang tepat dapat meningkatkan profitabilitas perusahaan, sedangkan kepemilikan institusional belum mampu memperkuat hubungan antara *Corporate Social Responsibility* maupun kebijakan hutang dengan profitabilitas.

Kata kunci: *Corporate Social Responsibility*, Kebijakan Hutang, Profitabilitas, Kepemilikan Institusional.