

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *good corporate governance* dan *corporate social responsibility* terhadap kinerja keuangan. Mekanisme *good corporate governance* yang diproksikan oleh komisaris independen, kepemilikan institusional, kepemilikan manajerial dan komite audit sedangkan *corporate social responsibility* diproksikan oleh perhitungan indeks CSR serta kinerja keuangan dihitung menggunakan metode ROE (Return on Equity).

Jenis penelitian ini yaitu penelitian kuantitatif. Populasi dalam penelitian ini yaitu perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2019 yang terdiri dari 28 perusahaan. Total sampel setelah dilakukan *purposive sampling* adalah 10 perusahaan. Jenis data yang digunakan dalam penelitian ini adalah data sekunder dengan menggunakan laporan keuangan dan *annual report* selama periode 2015-2019. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dibantu dengan program SPSS (Statistical Product and Service Solution).

Hasil penelitian diketahui bahwa kepemilikan institusional dan komite audit tidak berpengaruh terhadap kinerja keuangan. Maka hanya variabel komisaris independen, kepemilikan manajerial dan *corporate social responsibility* yang berpengaruh positif terhadap kinerja keuangan.

Kata kunci: kepemilikan institusional, komite audit, komisaris independen, kepemilikan manajerial, *corporate social responsibility*, kinerja keuangan



ABSTRACT

This research aimed to examine the effect of good corporate governance and corporate social responsibility mechanisms on financial performance. Good corporate governance mechanisms are proxied by independent commissioners, institutional ownership, managerial ownership and audit committees while corporate social responsibility is proxied by the calculation of the CSR index and financial performance is calculated using the ROE (Return on Equity) method. This type of research is quantitative research. The population in this study are food and beverage companies listed on the Indonesia Stock Exchange (IDX) during the 2015-2019 period consisting of 28 companies. The total sample after purposive sampling was 10 companies. The type of data used in this study is secondary data using financial reports and annual reports for the 2015-2019 period. The data analysis technique used in this study is multiple linear regression analysis assisted by the SPSS (Statistical Product and Service Solution) program. The result of the research shows that institutional ownership and audit committee have no effect on financial performance. So only the independent commissioner variables, managerial ownership and corporate social responsibility have a positive effect on financial performance.

Keywords: *institutional ownership, audit committee, independent commissioner, managerial ownership, corporate social responsibility financial performance*