

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* terhadap kinerja perusahaan melalui pengungkapan *corporate social responsibility*. *Good corporate governance* diukur dengan dewan komisaris independen dan kepemilikan institusional sedangkan kinerja perusahaan diukur dengan Tobins Q dan pengungkapan *corporate social responsibility* diukur dengan pemberian skor pada item *corporate social responsibility* yang diungkapkan.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan *purposive sampling* tersebut didapatkan sebanyak 51 sampel dari 17 perusahaan infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia selama 2017-2019. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa dewan komisaris independen berpengaruh terhadap kinerja perusahaan dan kepemilikan institusional tidak berpengaruh terhadap kinerja perusahaan. Sedangkan dewan komisaris independen berpengaruh secara tidak langsung melalui *corporate social responsibility* terhadap kinerja perusahaan dan kepemilikan institusional tidak berpengaruh secara tidak langsung melalui *corporate social responsibility* terhadap kinerja perusahaan.

Kata Kunci: *Good Corporate Governance, Corporate Social Responsibility, Kinerja Perusahaan.*



ABSTRACT

This research aimed to examine the effect of good corporate governance on the company's performance through disclosure of corporate social responsibility. Good corporate governance was measured by a board of independent commissioners and institutional ownership, furthermore, the company's performance was measured by Tobin's Q and the disclosure of corporate social responsibility which was measured by the score provided at the item of disclosures corporate responsibility.

This research was quantitative. Meanwhile, the research sample was obtained from a purposive sampling method, i.e. sample selection with determined criteria. based on the purposive sampling it obtained 51 samples from 17 companies of infrastructures, utilities, and transportation listed on Indonesia Stock Exchange during 2017-2019 periods. Furthermore, the analysis method of this research used multiple linear regression with SPSS program 23 version.

The research result showed that the board of independent commissioners had the company's performance and institutional ownership did not affect the company's performance. Meanwhile, the board of independent commissioners had an indirect effect through corporate social responsibility on the company's performance and institutional ownership did not directly affect through corporate social responsibility on the company's performance.

Keywords: Good corporate governance, corporate social responsibility, company's performance.

