

ABSTRAK

Penelitian ini memiliki tujuan untuk: (1) Menguji secara empiris pengaruh Dewan Komisaris Independen terhadap kinerja keuangan; (2) Menguji secara empiris pengaruh Komite Audit terhadap kinerja keuangan; (3) Menguji secara empiris pengaruh Ukuran Perusahaan terhadap kinerja keuangan; (4) Menguji secara empiris pengaruh CSR terhadap Kinerja Keuangan. *Good Corporate Governance* diukur dengan rasio Komite Audit dan Komisaris Independen, sedangkan Kinerja Keuangan diukur dengan *Return on Asset* dan *Return on Equity*.

Jenis penelitian yang digunakan adalah kasual komparatif yaitu dengan menganalisis hubungan antara variabel dari data-data yang telah ada. Pengambilan sampel menggunakan teknik *purposive sampling* dengan kriteria perusahaan manufaktur yang bergerak dibidang makanan dan minuman dan terdaftar di Bursa Efek Indonesia selama periode 2018-2020. Dari kriteria tersebut diperoleh sampel sebanyak 69 dari 23 perusahaan. Analisis data dilakukan dengan bantuan software *SmartPLS 3.0*. Variabel yang digunakan adalah Komisaris Independen, Komite Audit, *Corporate Social Responsibility*, dan Ukuran perusahaan sebagai variabel independen dan Kinerja Keuangan sebagai variabel dependen.

Hasil temuan penelitian menunjukan: (1) Komisaris Independen tidak berpengaruh secara signifikan terhadap kinerja keuangan; (2) Komite Audit berpengaruh secara signifikan terhadap kinerja keuangan; (3) CSR berpengaruh secara signifikan terhadap kinerja keuangan; (4) Ukuran Perusahaan tidak berpengaruh secara signifikan terhadap kinerja keuangan.

Kata kunci: *Coporate Social Responsibility, Good Corporate Governance, Ukuran Perusahaan, Kinerja Keuangan*

ABSTRACT

This research aimed to : (1) To empirically examine the effect of Board of Independent Commissionaire on the financial statement; (2) To empirically examine the effect of Audit Committee on the financial performance; (3) To empirically examine the effect of firm size on the financial performance; (4) To empirically examine the effect of CSR on the financial performance. Furthermore, the Good Corporate Governance was measured by Audit Committee ratio and Independent Commissionaire, while the financial performance was measured with Return on Asset and Return on Equity. This research used causal-comparative, namely, a correlation analysis among the existing data. The research data collection used a purposive sampling technique with criteria of the manufacturing company that engaged in The Food and Beverages sector and listed on the Indonesia Stock Exchange during the 2018-2020 period. Moreover, the data analysis was conducted with the software SmartPLS 3.0. The variable of Independent Commissionaire, Audit committee, Corporate social responsibility in the 2018-2020 period. From those criteria, it obtained 69 samples from 23 companies. Moreover, the data analysis used the software application of SmartPLS 3.0. The variables of Independent commissioner, Audit committee, Corporate social responsibility, and firm size as the independent variables and financial performance as the dependent variable. The research found that: (1) Independent commissionaire did not have any significant effect on the financial performance; (2) Audit committee had a significant effect on the financial performance; (3) CSR had a significant effect on the financial performance; (4) Firm size did not affect significantly on the financial performance.

Keywords: corporate social responsibility, good corporate governance, firm size, financial performance



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M. Faisal, S.Rd., M.Pd
STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia