

ABSTRAK

Penelitian ini bertujuan untuk menguji analisis pengaruh *Good Corporate Governance* (GCG) dan *Corporate Social Responsibility* (CSR) terhadap kinerja perusahaan dalam study kasus perusahaan makanan dan minuman yang ada di Bursa Efek Indonesia. *Good Corporate Governance* (GCG) diukur dengan dewan komisaris independen, kepemilikan manajerial dan *Corporate Social Responsibility* (CSR), sedangkan kinerja perusahaan diukur dengan menggunakan *Return Of Asset* (ROA).

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 metode *purposive sampling* tersebut didapatkan sebanyak 48 sampel dari 16 perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode tahun 2018-2020. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa dewan komisaris independen dan kepemilikan manajerial berpengaruh positif terhadap *Return Of Asset* (ROA), sedangkan *Corporate Social Responsibility* (CSR) tidak berpengaruh positif dengan *Return Of Asset* (ROA).

Kata kunci: GCG, CSR, ROA, dewan komisaris independen, kepemilikan manajerial.


ABSTRACT

This research aimed to examine the effect of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) on the firm performance of Food and Beverage companies that were listed on the Indonesia Stock Exchange. Good Corporate Governance (GCG) was measured by Independent Commissioner Board, managerial ownership, and Corporate Social Responsibility (CSR). While firm performance was measured by Return On Asset (ROA).

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with this, there were 48 samples from 16 Food and Beverage companies that were listed on Indonesia Stock Exchange from 2018-until 2020. Furthermore, the data analysis technique used multiple linear regression with SPSS 26.

The research result concluded that Independent Commissioner Board and managerial ownership had a positive effect on Return On Asset (ROA). On the other hand, Corporate Social Responsibility (CSR) did not have a positive effect on Return On Asset (ROA).

Keywords: *GCG, CSR, Independent Commissioner Board, Managerial Ownership*



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M. Faizal, S.Pd., M.Pd.
STIESIA Language Center
Monor Pumpungan 30 Surabaya 60118, Indonesia