

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* dan *corporate social responsibility* terhadap kinerja keuangan. Variabel bebas dalam penelitian ini adalah *good corporate governance* yang diukur dengan menggunakan Komisaris Independen (KI), Kepemilikan Institusional (KPI), Kepemilikan Manajerial (KPM) dan Komite Audit (KA) sedangkan untuk *Corporate Social Responsibility* (CSR) diukur dengan menggunakan perhitungan indeks CSR. Sementara itu, variabel terkait dalam penelitian ini adalah kinerja keuangan yang diukur menggunakan *return on equity*.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini yaitu perusahaan asuransi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2017-2021. Sampel dalam penelitian ini dipilih dengan metode *purposive sampling* yaitu teknik pemilihan sampel dengan kriteria tertentu yang telah ditentukan. Berdasarkan metode *purposive sampling* sehingga didapat sampel 9 perusahaan asuransi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2021. Jenis data yang digunakan dalam penelitian ini adalah data sekunder dengan menggunakan laporan keuangan dan *annual report* selama 2017-2021. Metode analisis yang digunakan dalam penelitian ini yaitu analisis regresi linier berganda dengan menggunakan program SPSS versi 26.

Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial berpengaruh positif terhadap kinerja keuangan. Sedangkan komisaris independen, komite audit, kepemilikan institusional dan *corporate social responsibility* tidak berpengaruh terhadap kinerja keuangan.

Kata kunci : Komisaris Independen, Kepemilikan Manajerial, Komite Audit, Kepemilikan Institusional, *Corporate Social Responsibility* dan Kinerja Keuangan

ABSTRACT

This research aimed to examine Good Corporate Governance and Corporate Social Responsibility on financial performance. The independent variables were Good Corporate Governance which was measured by Independent commissioner, institutional ownership, managerial ownership, and audit committee; and Corporate Social Responsibility which was measured by the CSR index. While the dependent variable was a financial performance which was measured by Return On Equity.

The research was quantitative. Moreover, the population was insurance companies that were listed on the Indonesia Stock Exchange (IDX) during 2017-2021. The data collection technique used purposive sampling i.e., the sample selection technique with determined criteria. In line with that, there were 9 insurance companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021 as the sample. Furthermore, the data were secondary in form of companies' financial statements and annual reports. Additionally, the data analysis technique multiple linear regressions with SPSS 26.

The research result showed that managerial ownership had a positive effect on financial performance. On the other hand, the independent commissioner, audit committee, institutional ownership, and corporate social responsibility did not affect the financial statements.

Keywords: *Independent Commissioner, Audit Committee, Institutional Ownership, Corporate Social Responsibility, Financial Performance*

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