

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility* dan *good corporate governance*. *Corporate social responsibility* diukur dengan *Corporate Social Responsibility Index (CSRI)*, *good corporate governance* diukur dengan Kepemilikan Manajerial (KM), Kepemilikan Institusional (KI), Dewan Komisaris Independen (DKI), Komite Audit (KA) dan kinerja keuangan diukur dengan *Return on Assets (ROA)*.

Populasi dalam penelitian ini adalah perusahaan keramik dan porselen yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2021. Data yang digunakan dari penelitian ini adalah laporan tahunan (*annual report*) melalui website resmi Bursa Efek Indonesia. Sampel dalam penelitian ini diperoleh menggunakan *saturation sampling* sehingga diperoleh sampel sebanyak 7 perusahaan dengan keseluruhan data sejumlah 35 data. Penelitian ini merupakan jenis penelitian korelasional dengan pendekatan kuantitatif. Metode analisis yang digunakan pada penelitian ini adalah metode analisis regresi linier berganda dengan menggunakan program SPSS.

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

Kata kunci: *Corporate social responsibility*, kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, komite audit

ABSTRACT

This research aimed to examine the effect of Corporate Social (CSR) Responsibility and Good Corporate Governance on financial performance. Corporate Social Responsibility was measured by Corporate Social Responsibility Index (CSRI), Good Corporate Governance was measured by managerial ownership, institutional ownership, independent commissioner board, and audit committee. While financial performance was measured by Return On Asset (ROA).

The population was ceramics and porcelain companies that were listed on Indonesia Stock Exchange (IDX) during 2017-2021. Moreover, the data were an annual report through the official website of the Indonesia Stock Exchange. The data collection technique used purposive sampling with 5 criteria that had been decided. In line with that, there were 7 companies as the sample. In total, there were 35 data. Furthermore, the research was correlational-quantitative. The data analysis technique used multiple linear regression with SPSS.

The result concluded that CSR had a negative effect on financial performance. However, managerial ownership had a positive effect on financial performance. Likewise, institutional ownership had a positive effect on financial performance. Similarly, independent commissioner board had a positive effect on financial performance. In contrast, the audit committee did not affect financial performance.

Keywords: *Corporate Social Responsibility, Managerial Ownership, Institutional Ownership, Independent Commissioner Board, Audit Committee*



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