

## ABSTRAK

Pertanggung jawaban dapat berpengaruh dikarenakan investor perlu melihat pelaporan setiap aktivitas dari perusahaan. Hal ini berpengaruh pada pengembangan jangka Panjang yang dapat meningkatkan minat investor. Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *Good Corporate Governance, Leverage Dan Corporate Social Responsibility* terhadap Kinerja Keuangan dengan Ukuran Perusahaan sebagai variabel moderasi.

Penelitian ini merupakan penelitian komparatif yang menggunakan jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur sub-sektor otomotif dan komponen yang listing di Bursa Efek Indonesia (BEI) pada kurun waktu 2016 hingga 2022 dengan menggunakan metode purposive sampling. Teknik analisis yang digunakan dalam penelitian ini yaitu *Moderated Regression Analysis* (MRA).

Hasil dalam penelitian ini dibuktikan bahwa Leverage berpengaruh terhadap Kinerja Keuangan, sedangkan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, dan *Corporate Social Responsibility* tidak berpengaruh terhadap Kinerja Keuangan. Kemudian pengujian variabel moderasi menunjukkan hasil bahwa Ukuran Perusahaan memoderasi pengaruh Leverage terhadap Kinerja Keuangan, namun Ukuran Perusahaan tidak memoderasi pengaruh variabel Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, dan *Corporate Social Responsibility* terhadap Kinerja Keuangan.

**Kata Kunci** : *Good Corporate Governance, Leverage, Corporate Social Responsibility* Kinerja Keuangan, Ukuran Perusahaan

## ABSTRACT

*In a company, accountability can be influential as investors need to see the reporting of every activity. Moreover, it will affect long-term development which can increase the investors' interest. Therefore, this research aimed to analyze the effect of Good Corporate Governance, leverage, and corporate social responsibility on financial performance with the firm size as a moderating variable.*

*The research was comparative-quantitative. The population was automotive and component manufacturing companies listed in the Indonesia Stock Exchange (IDX) during 2016-2022. Furthermore, the data collection technique used purposive sampling. The data analysis technique used Moderated Regression Analysis (MRA).*

*The results proved that leverage affected financial performance. On the other hand, independent commissioner, institutional ownership, managerial ownership, and Corporate Social Responsibility did not affect financial performance. Additionally, the moderating variable test concluded that firm size moderated the effect of leverage on financial performance. However, firm size did not moderate the effect of independent commissioner, institutional ownership, managerial ownership, and Corporate Social Responsibility on financial performance.*

**Keywords:** *Good Corporate Governance, Leverage, Corporate Social Responsibility, Financial Performance, Firm Size*



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