

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* terhadap Kinerja Keuangan Pada Perusahaan *Food and Beverages* yang Terdaftar di Bursa Efek Indonesia (BEI). Jenis penelitian ini adalah deskriptif kuantitatif dengan menggunakan metode *purposive sampling*. Sampel yang digunakan berjumlah 85 sampel yang terdiri dari 17 perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Hasil penelitian ini adalah: (1) Kepemilikan institusional berpengaruh positif dan tidak signifikan terhadap kinerja keuangan, (2) Komisaris independen berpengaruh positif signifikan terhadap kinerja keuangan, (3) Komite audit berpengaruh negatif dan tidak signifikan terhadap kinerja keuangan, (4) Dewan direksi berpengaruh negatif signifikan terhadap kinerja keuangan, dan (5) *Corporate Social Responsibility* berpengaruh positif dan tidak signifikan terhadap kinerja keuangan.

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

ABSTRACT

This study aims to determine the effect of Good Corporate Governance and Corporate Social Responsibility on Financial Performance in Food and Beverages Companies Listed on the Indonesia Stock Exchange (IDX). This type of research is descriptive quantitative. This study uses purposive sampling method. The samples used amounted to 85 samples consisting of 17 food and beverages companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. The results of this study are: (1) Institutional ownership has a positive and insignificant effect on financial performance, (2) Independent commissioners have a significant positive effect on financial performance, (3) The audit committee has a negative and insignificant effect on financial performance, (4) The board of directors has a significant negative effect on financial performance, and (5) Corporate Social Responsibility has a positive and insignificant effect on financial performance.

Keywords: Good Corporate Governance, Corporate Social Responsibility, Financial Performance