

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* terhadap kinerja keuangan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) Periode tahun 2018-2022. Teknik pengambilan sampel menggunakan teknik *purposive sampling* dengan jumlah 60 sampel dari 12 perusahaan dalam kurun waktu 5 tahun. Sedangkan, metode penelitiannya adalah menggunakan analisis regresi linear berganda yang dilanjutkan dengan uji asumsi klasik. Hasil penelitian ini menunjukkan bahwa variabel *Good Corporate Governance* pada indikator komite audit dan dewan komisaris tidak berpengaruh terhadap kinerja keuangan. Selain itu, variabel CSR juga tidak memiliki pengaruh terhadap kinerja keuangan. Sedangkan indikator GCG dari kepemilikan institusional memiliki pengaruh terhadap kinerja keuangan. Hasil analisis secara simultan *Good Corporate Governance* dan *Corporate Social Responsibility* berpengaruh terhadap kinerja keuangan.

Kata Kunci: *Good Corporate Governance*, Komite Audit, Dewan Komisaris, Kepemilikan Institusional, *Corporate Social Responsibility*, Kinerja Keuangan, ROA

ABSTRACT

This research aims to find out how Good Corporate Governance and Corporate Social Responsibility influence the financial performance of banking companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. The sampling technique used purposive sampling technique with a total of 60 samples from 12 companies over a period of 5 years. Meanwhile, the research method is to use multiple linear regression analysis followed by classical assumption testing. The results of this research show that the Good Corporate Governance variable on the audit committee and board of commissioners indicators has no effect on financial performance. Apart from that, the CSR variable also has no influence on financial performance. Meanwhile, GCG indicators from institutional ownership have an influence on financial performance. The results of the simultaneous analysis of Good Corporate Governance and Corporate Social Responsibility influence financial performance.

Keywords: *Good Corporate Governance, Audit Committee, Board of Commissioners, Institutional Ownership, Corporate Social Responsibility, Financial Performance, ROA*