

**PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE* DAN
PENGUNGKAPAN *ENVIRONMENTAL, SOCIAL, AND GOVERNANCE*
TERHADAP KINERJA KEUANGAN PERUSAHAAN SEKTOR
ENERGI YANG TERDAFTAR DI BURSA EFEK INDONESIA
PERIODE 2022-2024**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan *Good Corporate Governance* (GCG) dan pengungkapan *Environmental, Social, and Governance* (ESG) terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024. Variabel GCG diproaksikan dengan ukuran dewan direksi, dewan komisaris independen, dan kualitas audit, sedangkan kinerja keuangan diproaksikan dengan *Return on Assets* (ROA). Penelitian ini menggunakan pendekatan metode kuantitatif. Sampel penelitian berjumlah 97 data perusahaan yang diperoleh melalui teknik *purposive sampling*. Data yang digunakan merupakan data sekunder yang bersumber dari laporan tahunan dan laporan keberlanjutan perusahaan, dengan teknik pengumpulan data menggunakan metode dokumentasi. Analisis data dilakukan dengan regresi linier berganda menggunakan *software* IBM SPSS versi 26. Hasil penelitian menunjukkan bahwa ukuran dewan direksi, kualitas audit, dan pengungkapan ESG tidak berpengaruh terhadap kinerja keuangan perusahaan, sedangkan dewan komisaris independen berpengaruh secara negatif terhadap kinerja keuangan perusahaan.

Kata kunci: *good corporate governance, environmental, social, and governance, ukuran dewan direksi, dewan komisaris independen, kualitas audit, return on assets.*

**THE EFFECT OF GOOD CORPORATE GOVERNANCE IMPLEMENTATION
AND ENVIRONMENTAL, SOCIAL, AND GOVERNANCE DISCLOSURE ON
THE FINANCIAL PERFORMANCE OF ENERGY SECTOR COMPANIES
LISTED ON THE INDONESIA STOCK EXCHANGE
FOR THE 2022-2024 PERIOD**

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ABSTRACT

The study aims to analyze the effect of Good Corporate Governance (GCG) implementation and Environmental, Social, and Governance (ESG) disclosure on the financial performance of energy sector companies listed on the Indonesia Stock Exchange during the 2022-2024 period. GCG is proxied by board size, independent commissioners, and audit quality, while financial performance is measured using Return on Assets (ROA). This research employs a quantitative approach using a causal associative method. The sample consists of 97 company data selected through purposive sampling. The data used are secondary data obtained from annual reports and sustainability reports, with data collection conducted through documentation techniques. The data were analyzed using multiple linear regression with the assistance of IBM SPSS version 26 software. The results show that board size, audit quality, and ESG disclosure do not have an effect on financial performance, while independent commissioners have a negative effect on financial performance.

Keywords: *good corporate governance, environmental, social, and governance, board size, independent commissioners, audit quality, return on assets.*