

**ANALISIS PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* (CSR)
DAN *GOOD CORPORATE GOVERNANCE* (GCG) TERHADAP KINERJA
KEUANGAN PERUSAHAAN
(Studi Empiris Pada Perusahaan Subsektor Makanan & Minuman di Bursa
Efek Indonesia Tahun 2022-2024)**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR) dan *Good Corporate Governance* (GCG) terhadap kinerja keuangan perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2022-2024. Kinerja keuangan diukur menggunakan *Return on Assets* (ROA), CSR diukur berdasarkan indeks pengungkapan GRI Standards 2021, sedangkan GCG diproksikan melalui proporsi dewan komisaris independen dan jumlah komite audit. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian kausal, serta menggunakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Sampel penelitian ditentukan menggunakan metode *purposive sampling*, sedangkan analisis data dilakukan dengan regresi linier berganda. Hasil penelitian menunjukkan bahwa CSR berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan. Sementara itu, dewan komisaris independen, dan komite audit tidak berpengaruh signifikan terhadap kinerja keuangan perusahaan. Penelitian ini menekankan pentingnya pengungkapan CSR dan peningkatan efektivitas GCG untuk mendukung kinerja keuangan.

Kata Kunci: *corporate social responsibility*, *good corporate governance*, kinerja keuangan, komisaris independen, komite audit, *return on assets*.

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) AND
GOOD CORPORATE GOVERNANCE (GCG) ON CORPORATE
FINANCIAL PERFORMANCE**
**(An Empirical Study Of Food And Beverage Subsector Companies Listed On
The Indonesia Stock Exchange For The 2022–2024 Period)**

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ABSTRACT

This study aims to analyze the effect of Corporate Social Responsibility (CSR) and Good Corporate Governance on the financial performance of food and beverage subsector companies listed on the Indonesia Stock Exchange during 2022-2024. Financial performance is measured using Return on Assets (ROA), CSR is measured based on the GRI Standards 2021 disclosure index, and GCG is proxied by the proportion of independent commissioners and the number of audit committee members. This study uses a quantitative approach with a causal research design, using secondary data obtained from annual reports and sustainability reports. The sample was selected using purposive sampling, and the data were analyzed using multiple linear regression. The results show that CSR has a positive and significant effect on financial performance, while independent commissioners and audit committees do not have a significant effect on the company's financial performance. This study highlights the importance of CSR disclosure and enhancing the effectiveness of GCG to support financial performance.

Keywords: audit committee, corporate social responsibility, financial performance, good corporate governance, independent commissioners, return on assets.