

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan *Corporate Social Responsibility* dan mekanisme *Good Corporate Governance* terhadap kinerja keuangan perusahaan. Adanya perbedaan hasil pada penelitian terdahulu yang memotivasi peneliti untuk melakukan penelitian kembali faktor yang mempengaruhi kinerja keuangan perusahaan pada perusahaan sektor perbankan di Indonesia.

Kinerja keuangan diukur dengan menggunakan *Return On Asset* (ROA). Variabel independen yang digunakan dalam penelitian ini adalah *Corporate Social Responsibility* (CSR) yang diukur dengan menggunakan indikator dari *Global Reporting Index* (GRI) versi 3.1 dan mekanisme *Good Corporate Governance* (GCG) yang diukur dengan indikator Dewan Komisaris, Dewan Komisaris Independen, Kepemilikan Institusional dan Komite Audit. Penelitian ini dilakukan terhadap perusahaan pada sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2011-2015 dengan sampel 10 perusahaan dan data observasi sebanyak 50 laporan tahunan (*Annual Report*).

Hasil pengujian menunjukkan bahwa variabel Kepemilikan Institusional dan Komite Audit berpengaruh negatif signifikan terhadap kinerja keuangan perusahaan sedangkan variabel *Corporate Social Responsibility* (CSR), Dewan Komisaris dan Dewan Komisaris Independen tidak berpengaruh terhadap Kinerja Keuangan.

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

## **ABSTRACT**

*This research aims to know the influence of Corporate Social Responsibility and mekanism of Good Corporate governance againts the financial performance. Some inconsistency in the result of the earlier study well in some sectors of the company and the banking company in indonesia that motivated researchers to conduct research back in the factors affecting the reaction of financial performing in banking companies in Indonesia.*

*The financial performance is measured by using a Return On Asset (ROA). Independent variables used in this study is Corporate Social Responsibility (CSR) as measured by the indicators of the Global Reporting Index (GRI) version 3.1 and the mekanism of Good Corporate Governance (GCG) as measured by indicators of the Board of Commissioners, Board of Independent Commissioners, Institutional ownership and Audit Committee. This study was done to the company in the banking sector listed in Indonesia Stock Exchange (BEI) in the years 2011-2015 with a sample of 10 companies and observation data as much as 50 annual report (Annual Report).*

*The test results showed that the variables of Institutional Ownership and the Audit Committee significant negative effect on the company's financial performance while variable Corporate Social Responsibility (CSR), the Board of Commissioners and Board of Independent Commissioners has no effect on financial performance.*

*Keywords: Corporate Social Responsibility, Good Corporate Governance, The Financial Performance, Return On Asset, Commissioners, Independent Commissioners, Institutional Ownership and Audit Committe.*