

ABSTRAK

HIKMAH APRILIA, 2024, Pengaruh *Good Corporate Governance* Dan *Corporate Social Responsibility* Terhadap Kinerja Keuangan Perbankan Yang Tercatat Di Bursa Efek Indonesia Periode 2020-2022, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Bapak Muhammad Nasrun selaku pembimbing I dan Ibu Mira selaku pembimbing II.

Penelitian ini merupakan jenis penelitian deskriptif kuantitatif dengan tujuan untuk mengetahui pengaruh *Good Corporate Governace* (Dewan Komisaris, Dewan Direksi, Komite Audit) dan *Corporate Social Responsibility* terhadap Kinerja Keuangan Perbankan yang tercatat di Bursa Efek Indonesia periode 2020-2022. Sampel penelitian ini diambil dari website resmi Bursa Efek Indonesia (www.idx.co.id) menggunakan metode *purposive sampling* dengan kriteria tertentu. Jenis data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dengan metode dokumentasi *annual report* dan *sustainability* perusahaan dengan menggunakan metode analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara bersama-sama (simultan) variabel *Good corporate governance* (dewan komisaris, dewan direksi, komite audit) dan variabel *Corporate Social Responsibility* berpengaruh terhadap kinerja keuangan (*returen on asset*) perbankan yang tercatat di Bursa Efek Indonesia periode 2020-2022. dan secara persial menunjukkan bahwa dewan komisari berpenagruh negatif signifikan terhadap kinerja keuangan sementara dewan direksi, komite audit dan CSR tidak berpengaruh secara persial terhadap kinerja keuangan perusahaan perbankan yang tercatat di bursa efek indonesia tahun 2020-2022.

Kata Kunci: *Good Corporate Governance*, *Corporate Social Responsibility*, ROA, Bursa Efek Indonesia

ABSTRACT

HIKMAH APRILIA, 2024, The Influence of Good Corporate Governance and Corporate Social Responsibility on the Financial Performance of Banks Listed on the Indonesian Stock Exchange for the 2020-2022 Period, Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University, Makassar. Supervised by Mr. Muhammad Nasrun as supervisor I and Mrs. Mira as supervisor II.

This research is a type of quantitative descriptive research with the aim of determining the influence of Good Corporate Governance (Board of Commissioners, Board of Directors, Audit Committee) and Corporate Social Responsibility on Banking Financial Performance listed on the Indonesia Stock Exchange for the 2020-2022 period. This research sample was taken from the official website of the Indonesia Stock Exchange (www.idx.co.id) using a purposive sampling method with certain criteria. The type of data used in this research is secondary data obtained using the company's annual report and sustainability documentation method using the multiple linear regression analysis method.

The results of this research show that by using statistical calculations through the Statistical Package for the Social Science (SPSS) version 25 application, that together (simultaneously) the Good Corporate Governance variable (board of commissioners, board of directors, audit committee) and the Corporate Social Responsibility variable have an effect on the financial performance of banks listed on the Indonesia Stock Exchange for the 2020-2022 period. and partially shows that the board of commissioners has a significant negative influence on financial performance while the board of directors, audit committee and CSR do not have a partial influence on the financial performance of banking companies listed on the Indonesian stock exchange in 2020-2022.

Keywords: Good Corporate Governance, Corporate Social Responsibility, ROA, Indonesian Stock Exchange