

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility* terhadap kinerja keuangan yang terdaftar di Bursa Efek Indonesia tahun 2019-2022. Penelitian ini menggunakan pendekatan deskriptif kuantitatif.

Data yang digunakan adalah data sekunder dari laporan keuangan dan laporan keberlanjutan perusahaan manufaktur subsektor Tekstil & Garment yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel dalam penelitian ini menggunakan non-probability sampling dan metode yang digunakan adalah metode purposive sampling, sampel dan penelitian ini adalah 13 perusahaan manufaktur subsektor Tekstil & Garment.

Hasil dari penelitian ini *Corporate Social Responsibility* berpengaruh terhadap kinerja keuangan secara partial pada perusahaan manufaktur sub sektor tekstil dan garment yang terdaftar di Bursa Efek Indonesia periode 2019-2022, Kepemilikan Manajerial berpengaruh terhadap kinerja keuangan secara partial, terdapat pengaruh antara dewan komisaris independen terhadap kinerja keuangan secara partial, tidak terdapat pengaruh antara komite audit terhadap kinerja keuangan pada perusahaan manufaktur sub sektor tekstil dan garment yang terdaftar di Bursa Efek Indonesia periode 2019-2022.

Kata kunci: *Corporate Social Responsibility, Good Corporate Governance, Kinerja Keuangan.*

ABSTARCT

This study aims to examine the effect of Corporate Social Responsibility on financial performance listed on the Indonesia Stock Exchange in 2019-2022. This research uses a quantitative descriptive approach.

The data used is secondary data from financial reports and sustainability reports of Textile & Garment sub-sector manufacturing companies listed on the Indonesia Stock Exchange. The sampling technique in this study used non-probability sampling and the method used was purposive sampling method, the sample and this research were 13 manufacturing companies in the Textile & Garment subsector.

The results of this study Corporate Social Responsibility has an effect on financial performance partially in textile and garment sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2022 period, Managerial Ownership has an effect on financial performance partially, there is an influence between the independent board of commissioners on financial performance partially, there is no influence between the audit committee on financial performance in textile and garment sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2022 period.

Keywords: *Corporate Social Responsibility, Good Corporate Governance, Financial Performance.*