

ABSTRAK

Penelitian bertujuan untuk menguji pengaruh Good Corporate Governance, Corporate Social Responsibility terhadap kinerja keuangan yang terdaftar di bursa efek Indonesia periode 2020-2022. Penelitian menggunakan pendekatan deskriptif kuantitatif.

Data yang digunakan adalah data sekunder dari annual report perusahaan BUMN 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 dalam penelitian ini adalah 11 perusahaan BUMN.

Hasil penelitian ini menunjukkan bahwa secara parsial kepemilikan manajerial berpengaruh signifikan terhadap kinerja keuangan dan dewan direksi berpengaruh signifikan terhadap kinerja keuangan sedangkan corporate social responsibility berpengaruh signifikan terhadap kinerja keuangan.

ABSTRACT

This research aims to examine the influence of good corporate governance and Corporate Social Responsibility on financial performance companies listed on the Indonesian Stock Exchange 2020-2022. This research uses a quantitative descriptive approach.

The data used is secondary data from the annual reports of state-owned companies listed on the Indonesian Stock Exchange. The sampling technique in this research uses non-probability sampling and the method used is the purposive sampling method. The sample in this research is 11 state-owned companies.

The research results show that partially managerial ownership has a significant effect on financial performance and the board of directors has a significant effect on financial performance, while Corporate Social Responsibility has a significant effect on financial performance.