

**ANALISIS PENGARUH PENGUNGKAPAN CORPORATE SOCIAL
RESPONSIBILITY DAN KEPEMILIKAN MANAJERIAL TERHADAP
KINERJA KEUANGAN PERUSAHAAN YANG DIMEDIASI OLEH
GOOD CORPORATE GOVERNANCE PADA PERUSAHAAN
MANUFAKTUR**

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Corporate Social Responsibility*, Kepemilikan manajerial, Kinerja keuangan yang dimediasi oleh *Good Corporate Governance* pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2012-2016.

Metode penelitian yang digunakan adalah teknik *purposivesampling*. Jenis penelitian ini adalah metode kuantitatif dengan menggunakan data sekunder dari laporan keuangan tahunan perusahaan. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda dengan menggunakan alat bantu software SPSS versi 19.

Hasil dari penelitian ini menunjukkan bahwa *Corporate Social Responsibility* dan Kepemilikan manajerial berpengaruh terhadap *Good Corporate Governance*, *Corporate Social Responsibility*, Kepemilikan manajerial, dan *Good Corporate Governance* berpengaruh terhadap kinerja keuangan (ROA), dan *Good Corporate Governance* tidak memediasi *Corporate Social Responsibility* dan Kepemilikan manajerial terhadap Kinerja keuangan (ROA) secara signifikan.

Kata Kunci: *Corporate Social Responsibility* (CSR), Kepemilikan Manajerial, Kinerja Keuangan (ROA), *Good Corporate Governance*. (GCG)

ANALYSIS OF THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY AND MANAGERIAL OWNERSHIP DISCLOSURE ON FINANCIAL PERFORMANCE OF COMPANIES MADE BY GOOD CORPORATE GOVERNANCE IN MANUFACTURING COMPANIES

ABSTRACT

This study aims to analyze the Influence of Corporate Social Responsibility, Managerial Ownership, Financial Performance mediated by Good Corporate Governance in Manufacturing Companies in the Indonesia Stock Exchange in 2012-2016.

The research method used is purposive sampling technique. This type of research is a quantitative method using secondary data from the company's annual financial statements. The analysis technique used in this study is multiple regression analysis using SPSS version 19 software tools.

The results of this study indicate that Corporate Social Responsibility and Managerial Ownership influence on Good Corporate Governance, Corporate Social Responsibility, Managerial Ownership, and Good Corporate Governance affect financial performance (ROA), and Good Corporate Governance does not mediate Corporate Social Responsibility and Managerial Ownership Significant financial performance (ROA).

Keywords : *Corporate Social Responsibility (CSR), Managerial Ownership, Financial Performance (ROA), Good Corporate Governance. (GCG)*