

## ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *good corporate governance* (gcg), *corporate social responsibility* (csr), dan ukuran perusahaan terhadap kinerja keuangan perusahaan. Penelitian dilakukan pada perusahaan manufaktur di bursa efek indonesia (BEI) dengan periode pengamatan selama tahun 2015-2017, dan untuk pemilihan sampel dilakukan secara purposive sampling sehingga diperoleh sebanyak 31 perusahaan.

Jenis penelitian kuantitatif, metode analisis data statistik deskriptif, dan uji asumsi klasik (uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi), regresi linier berganda, uji R<sup>2</sup>, uji F, dan uji t. Populasi perusahaan manufaktur yang terdaftar di BEI tahun 2015 - 2017, dengan sampel 31 perusahaan secara *purposive sampling*.

Hasil pengolahan data, uji asumsi klasik data terdistribusi dengan normal, tidak terjadi multikolonearitas, tidak terjadi heteroskedastisitas, dan tidak terdapat autokorelasi. Uji t menunjukkan, pengaruh *corporate social responsibility* (csr) terhadap kinerja keuangan perusahaan dengan nilai t 0.049 dan nilai sig 0,029 < 0,05. Pengaruh dewan direksi terhadap kinerja keuangan perusahaan dengan nilai t 2,439 dan nilai sig 0,017 < 0,05. Pengaruh dewan komisaris terhadap kinerja keuangan perusahaan dengan nilai t 2,129 dan nilai sig 0,036 > 0,05. Pengaruh komisaris independen terhadap kinerja keuangan perusahaan dengan nilai t 3,263 dan nilai sig 0,002 < 0,05. Pengaruh ukuran perusahaan terhadap kinerja keuangan perusahaan dengan nilai t 2,466 dan nilai sig 0,016 < 0,05 Hasil ini menunjukkan ddewan direksi, dewan komisaris, komisaris independen, dan ukuran perusahaan berpengaruh positif, sedangkan *corporate social responsibility* (csr) berpengaruh negative.

Kata kunci: *good corporate governance* (gcg), *corporate social responsibility* (csr), ukuran perusahaan

## ABSTRACT

The purpose of this study is to analyze the influence of good corporate governance (GCG), corporate social responsibility (CSR), and company size on the company's financial performance. The study was conducted at a manufacturing company in the Indonesian stock exchange (BEI) with an observation period during 2015-2017, and for sample selection carried out by purposive sampling to obtain as many as 31 companies.

Type of quantitative research, descriptive statistical data analysis method, and classical assumption test (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), multiple linear regression, R<sup>2</sup> test, F test, and t test. The population of manufacturing companies listed on the Stock Exchange in 2015 - 2017, with a sample of 31 companies using purposive sampling.

The results of data processing, the classical assumption test data are normally distributed, there is no multicollinearity, there is no heteroscedasticity, and there is no autocorrelation. The t test shows, the influence of corporate social responsibility (CSR) on the company's financial performance with a value of t 0.049 and a sig value of 0.029 <0.05. The influence of the board of directors on the company's financial performance with a t value of 2.439 and a sig value of 0.017 <0.05. The influence of the board of commissioners on the company's financial performance with t value of 2.129 and sig 0.036 > 0.05. The influence of independent commissioners on the company's financial performance with a value of t 3.263 and sig value 0.002 <0.05. The influence of company size on the company's financial performance with t value of 2.466 and sig value of 0.016 <0.05. These results indicate the board of directors, board of commissioners, independent commissioners, and company size have a positive effect, while corporate social responsibility (CSR) has a negative effect.

Keywords: good corporate governance (GCG), corporate social responsibility (CSR), company size