PENGARUH CORPORATE SOCIAL RESPONSIBILITY, GOOD CORPORATE GOVERNANCE, DAN SISTEM INFORMASI AKUNTANSI TERHADAP KINERJA KEUANGAN KOPERASI DI KABUPATEN BULELENG

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ABSTRAK

Penelitian ini memiliki tujuan untuk mengetahui pengaruh secara parsial *Corporate Social Responsibility, Good Corporate Governance,* dan Sistem Informasi Akuntansi terhadap kinerja keuangan koperasi di Kabupaten Buleleng. Penelitian ini merupakan penelitian kuantitatif. Pada penelitian ini populasi yang digunakan yaitu sejumlah 330 koperasi aktif di Kabupaten Buleleng. Penelitian ini memakai non probability sampling dengan teknik *purposive sampling*. Pengambilan sampel ini hanya dilakukan kepada koperasi aktif di Kabupaten Buleleng. Penentuan jumlah sampel menggunakan rumus slovin dengan tingkat kesalahan 10% sehingga diperoleh sampel penelitian sebanyak 100 koperasi di Kabupaten Buleleng. Penelitian ini memakai sumber data primer yang berupa hasil pengisian kuesioner oleh responden. Teknik analisis data yang dipakai yakni analisis regresi linear berganda dengan bantuan IBM SPSS versi 25. Hasil penelitian menampilkan secara parsial *Corporate Social Responsibility, Good Corporate Governance,* dan Sistem Informasi Akuntansi berpengaruh positif terhadap kinerja keuangan.

Kata kunci: *corporate social responsibility; good corporate governance*; sistem informasi akuntansi; kinerja keuangan

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, GOOD CORPORATE GOVERNANCE, AND ACCOUNTING INFORMATION SYSTEM ON COOPERATIVE FINANCIAL PERFORMANCE IN BULELENG REGENCY

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ABSTRACT

This study aims to determine the partial effect of Corporate Social Responsibility, Good Corporate Governance, and Accounting Information Systems on the financial performance of cooperatives in Buleleng Regency. This study is a quantitative study. In this study, the population used was 330 active cooperatives in Buleleng Regency. This study uses non-probability sampling with a purposive sampling technique. This sampling was only carried out on active cooperatives in Buleleng Regency. Determination of the number of samples using the Slovin formula with an error rate of 10% so that a research sample of 100 cooperatives in Buleleng Regency was obtained. This study uses primary data sources in the form of questionnaires filled out by respondents. The data analysis technique used is multiple linear regression analysis with the help of IBM SPSS version 25. The results of the study show that partially Corporate Social Responsibility, Good Corporate Governance, and Accounting Information Systems have a positive effect on financial performance.

***Keywords**: corporate social responsibility; good corporate governance; accounting information systems; financial performance*