PENGARUH GOOD CORPORATE GOVERNANCE DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI PERIODE 2021 - 2024

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ABSTRAK

Persaingan ketat di sektor perbankan menuntut penerapan *Good Corporate Governance (GCG)* dan *Corporate Social Responsibility (CSR)* yang efektif untuk meningkatkan kinerja keuangan dan menjaga kepercayaan publik. Fluktuasi profitabilitas serta kasus pelanggaran tata kelola menunjukkan belum optimalnya penerapan prinsip GCG dan CSR di industri perbankan Indonesia. Kondisi ini menegaskan pentingnya menilai pengaruh GCG dan CSR terhadap kinerja keuangan perusahaan. Penelitian ini bertujuan menganalisis pengaruh GCG yang diproksi oleh dewan direksi, dewan komisaris Independen, dan komite audit serta CSR terhadap kinerja keuangan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2024. Pendekatan yang digunakan adalah kuantitatif dengan data sekunder dari laporan tahunan perusahaan. Sampel ditentukan melalui purposive sampling dengan 30 perusahaan dan 120 observasi. Analisis data dilakukan menggunakan regresi linier berganda melalui SPSS versi 30. Hasil penelitian menunjukkan bahwa dewan direksi dan CSR berpengaruh positif signifikan terhadap kinerja keuangan, sedangkan dewan komisaris Independen dan komite audit tidak berpengaruh signifikan. Temuan ini menegaskan bahwa penerapan tata kelola yang efektif serta tanggung jawab sosial berkelanjutan berperan penting dalam meningkatkan profitabilitas dan reputasi bank di Indonesia.

Kata Kunci: Good Corporate Governance, Corporate Social Responsibility, Kinerja Keuangan, Perbankan.

THE EFFECT OF GOOD CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY ON FINANCIAL PERFORMANCE OF BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2021–2024 PERIOD

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ABSTRACT

The intense competition in the banking sector necessitates the effective implementation of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) to enhance financial performance and maintain public trust. Fluctuations in profitability and cases of governance violations indicate that the application of GCG and CSR principles in the Indonesian banking industry has not yet been fully optimized. This condition underscores the importance of assessing the influence of GCG and CSR on corporate financial performance. This study aims to analyze the effect of GCG, proxied by the board of directors, Independen board of commissioners, and audit committee, as well as CSR, on the financial performance of banking companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The research employs a quantitative approach using secondary data derived from companies' annual reports. The sample was determined through purposive sampling, consisting of 30 companies and 120 observations. Data analysis was conducted using multiple linear regression through SPSS version 30. The results reveal that the board of directors and CSR have a significant positive effect on financial performance, while the Independent board of commissioners and audit committee do not have a significant effect. These findings emphasize that effective governance practices and sustainable social responsibility play crucial roles in enhancing the profitability and reputation of banks in Indonesia.

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