INTI SARI

PENGARUH GOOD CORPORATE GOVERNANCE (GCG), INTELLECTUAL CAPITAL DAN CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP KINERJA KEUANGAN

(Studi Kasus Pada Perusahaan Sektor Industrials yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2019-2023).

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Penelitian ini bertujuan untuk menganalisis pengaruh Good Corporate Governance, Intellectual Capital, dan Corporate Social Responsibility terhadap kinerja keuangan. Jenis Penelitian yang digunakan adalah penelitian kuantitatif dengan pendekatan asosiatif. Sampel yang digunakan dalam penelitian ini adalah laporan keuangan perusahaan sektor industri yang terdaftar di BEI pada periode 2019-2023. Analisis data dilakukan dengan metode regresi linier berganda menggunakan perangkat lunak SPSS. Hasil penelitian menunjukkan bahwa variabel Good Corporate Governance (GCG) yang diukur melalui proksi Dewan Direksi dan Dewan Komisaris Independen tidak memiliki pengaruh signifikan terhadap kinerja keuangan. Namun, GCG yang diwakili oleh proksi Komite Audit menunjukkan pengaruh positif yang signifikan terhadap kinerja keuangan. Selain itu, variabel Intellectual Capital tidak memberikan pengaruh signifikan terhadap kinerja keuangan, sedangkan variabel Corporate Social Responsibility (CSR) memiliki pengaruh positif yang signifikan terhadap kinerja keuangan.

Kata Kunci : Kinerja Keuangan, Dewan Direksi, Dewan Komisaris Independen, Komite Audit, Intellectual Capital, CSR

ABSTRACT

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THE INFLUENCE OF GOOD CORPORATE GOVERNANCE, INTELLECTUAL CAPITAL, AND CORPORATE SOCIAL RESPONSIBILITY ON FINANCIAL PERFORMANCE: A Case Study of Companies in the Industrial Sector Listed on the Indonesia Stock Exchange from 2019 to 2023

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This study analyzed the influence of Good Corporate Governance (GCG), Intellectual Capital (IC), and Corporate Social Responsibility (CSR) on financial performance. The research employed a quantitative approach with an associative method. The sample consisted of financial reports from companies in the industrial sector listed on the Indonesia Stock Exchange (IDX) during 2019–2023. Data analysis was conducted using multiple linear regression analysis assisted by SPSS software. The findings indicated that the GCG variables measured through proxies of the Board of Directors and Independent Board of Commissioners did not exhibit a significant effect on financial performance. However, GCG, as represented by the Audit Committee proxy, demonstrated a significant positive influence on financial performance. Furthermore, Intellectual Capital did not show a significant effect on financial performance, whereas Corporate Social Responsibility (CSR) had a significant positive impact.

Keywords: Financial Performance, Board of Directors, Independent Board of Commissioners, Audit Committee, Intellectual Capital, CSR