

## ABSTRAK

Skripsi dengan judul “Pengaruh *Corporate Governance* dan *Corporate Social Responsibility* Terhadap Kinerja Keuangan Perusahaan Manufaktur (Studi Empiris pada Perusahaan Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Tahun 2020)” yang ditulis oleh Eka Aprilia, NIM. 12403193247, pembimbing Firda Zulfa Fahriani, M.Sy.

Penelitian skripsi ini dilatarbelakangi oleh masih banyaknya kasus pencemaran akibat dari limbah B3 yang dibuang tanpa mengikuti alur pengelolaan oleh beberapa perusahaan baik perusahaan kecil, menengah, dan besar. Maka peneliti memiliki tujuan untuk mengetahui pengaruh *Corporate Governance* dengan proksi ukuran dewan direksi, ukuran dewan komisaris, dan ukuran komite audit serta *Corporate Social Responsibility* Terhadap Kinerja Keuangan Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia.

Rumusan masalah dalam penelitian ini meliputi: 1) Apakah ukuran dewan direksi berpengaruh terhadap kinerja keuangan perusahaan manufaktur? 2) Apakah ukuran dewan komisaris berpengaruh terhadap kinerja keuangan perusahaan? 3) Apakah ukuran komite audit berpengaruh terhadap kinerja keuangan perusahaan manufaktur? 4) Apakah *Corporate Social Responsibility* (CSR) terhadap kinerja keuangan perusahaan manufaktur? 5) Apakah ukuran dewan direksi, ukuran dewan komisaris, ukuran komite audit, serta *Corporate Social Responsibility* (CSR) berpengaruh terhadap kinerja keuangan perusahaan manufaktur?

Dalam penelitian ini pendekatan yang digunakan adalah pendekatan kuantitatif dengan jenis penelitian asosiatif. Sumber data yang digunakan adalah data sekunder dengan jumlah sampel sebanyak 33 perusahaan. Pengolahan data menggunakan SPSS 26 untuk menguji statistik deskriptif, uji normalitas menggunakan Kolmogorov-Smirnov, uji multikolinearitas, uji heterokedastisitas menggunakan uji glejser, uji autokorelasi Durbin Watson, uji analisis regresi linear berganda (uji t dan uji F), serta uji koefisien determinasi  $R^2$ .

Hasil penelitian ini menyimpulkan bahwa secara parsial secara masing-masing ukuran dewan direksi dan ukuran dewan komisaris tidak berpengaruh secara positif dan signifikan terhadap ROE, ukuran komite audit dan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap ROE, kemudian tidak terdapat pengaruh secara simultan antara variabel ukuran dewan direksi, ukuran dewan komisaris, ukuran komite audit, serta *Corporate Social Responsibility* (CSR) terhadap ROE pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia.

**Kata kunci** : *Corporate Governance*, *Corporate Social Responsibility* (CSR), Kinerja Keuangan, *Return on Equity* (ROE), Ukuran Dewan Direksi, Ukuran Dewan Komisaris, Ukuran Komite Audit

## **ABSTRACT**

*This thesis with the titled "The Effect of Corporate Governance and Corporate Social Responsibility on Financial Performance of Manufacturing Companies (Empirical Study on Basic Industrial and Chemical Sector Companies Listed on the Indonesia Stock Exchange in 2020)" was written by Eka Aprilia, NIM. 1240319324, adviser Firda Zulfa Fahriani, M. Sy.*

*This thesis research is set up by the still large number of cases of contamination caused by B3 waste (Hazardous Toxic Substances) that are dumped without following the management guidelines by several companies, both small, medium, and large companies. So researchers have a purpose to know the influence of Corporate Governance by proxy of the size of the board of directors, the size of the board of commissioners, and the size of the audit committee and Corporate Social Responsibility on the Financial Performance of Manufacturing Companies of the Basic Industries and Chemicals Sector Listed on the Indonesia Stock Exchange.*

*The problem formulations in this thesis include: 1) Does the size of the board of directors affect the financial performance of manufacturing companies? 2) Does the size of the board of commissioners affect the financial performance of the company? 3) Does the size of the audit committee affect the financial performance of manufacturing companies? 4) Is Corporate Social Responsibility (CSR) to the financial performance of manufacturing companies? 5) Does the size of the board of directors, the size of the board of commissioners, the size of the audit committee, and the Corporate Social Responsibility (CSR) affect the financial performance of manufacturing companies?*

*In this study the approach used is a quantitative approach with an associative type of research. The data source used was secondary data with 33 companies. Data processing uses SPSS 26 to test descriptive statistics, normality tests using Kolmogorov-Smirnov, multicollinearity tests, heteroscedasticity tests using glejser tests, Durbin Watson autocorrelation tests, multiple linear regression analysis tests (t tests and F tests), and coefficient of determination  $R^2$ .*

*The results of this study concluded that, in part, the size of each board of directors and the size of the board of commissioners did not have a positive and significant effect on ROE, the size of the audit committee and the Corporate Social Responsibility (CSR) did not have a significant effect on ROE. Then there is no simultaneous influence between the variable size of the board of directors, the size of the board of commissioners, the size of the audit committee, and the Corporate Social Responsibility (CSR) on ROE on basic industrial and chemical sector manufacturing companies listed on the Indonesia Stock Exchange.*

**Keywords:** *Audit Committee Size, Board of Commissioners Size, Board of Directors Size, Corporate Governance, Corporate Social Responsibility (CSR), Financial Performance, Retirement Equity*