

**THE IMPACT OF GOOD CORPORATE GOVERNANCE AND
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON
CORPORATE PERFORMANCE**

**(On BUMN Companies Listed in Indonesian Stock Exchange for Periode
2015-2019)**

By

Nadratul 'Aisya¹, Mukhlizul Hamdi², Meihendri²

¹Accounting Student, Faculty of Economics and Business

²Accounting Lecturer, Faculty of Economics and Business

Bung Hatta University

E-mail: nadratul260397@gmail.com

ABSTRACT

The purpose of this research is to analyze the effect of Good Corporate Governance and Corporate Social Responsibility Disclosure on corporate performance of BUMN companies listed in Indonesian Stock Exchange, except the banking sector for period 2015-2019. The method of data collection is done by purposive sampling, with 16 companies selected as sample. Data analysis using multiple linear regression using SPSS 20.0. The result of this research show that independent board of commissioners, diversity of the board commissioners and the board of directors of female, and CSR disclosure there are has no significant effect on corporate performance. Institutional ownership, and number of commissioners there are has positive significant effect on corporate performance.

Keywords: Independent board of commissioners, institutional ownership, diversity of the board commissioners and the board of directors of female, number of commissioners, CSR disclosure, corporate performance.

**PENGARUH GOOD CORPORATE GOVERNANCE DAN
PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY
TERHADAP KINERJA PERUSAHAAN**

**(Pada Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia Tahun
2015-2019)**

Oleh

Nadratul 'Aisya¹, Mukhlizul Hamdi², Meihendri²

¹Mahasiswa Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis

²Dosen Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis

Universitas Bung Hatta

E-mail: nadratul260397@gmail.com

ABSTRAK

Tujuan dilakukan penelitian ini adalah untuk menganalisis pengaruh *Good Corporate Governance*, dan pengungkapan *Corporate Social Responsibility* terhadap kinerja perusahaan pada perusahaan BUMN yang terdaftar di BEI, kecuali sektor perbankan pada tahun 2015-2019. Metode penentuan sampel yang digunakan yaitu *Purposive Sampling*, jumlah sampel yang terpilih yaitu 16 perusahaan. Analisis data menggunakan analisis regresi linear berganda dengan menggunakan program *SPSS 20.0*. Hasil penelitian menunjukkan bahwa dewan komisaris independen, diversitas dewan komisaris dan dewan direksi perempuan, dan pengungkapan CSR tidak berpengaruh signifikan terhadap kinerja perusahaan. Kepemilikan institusional, dan jumlah dewan komisaris berpengaruh positif signifikan terhadap kinerja perusahaan.

Kata kunci: Dewan Komisaris Independen, Kepemilikan Institusional, Diversitas Dewan Komisaris dan Dewan Direksi Perempuan, Jumlah Dewan Komisaris, Pengungkapan CSR, Kinerja Perusahaan