

# Pengaruh Corporate Governance dan Financial Performance terhadap Pengungkapan Corporate Social Responsibility Perusahaan: Studi Kasus Perusahaan Perbankan di Indonesia Pada Periode 2014-2021 = The Effect of Corporate Governance and Financial Performance on Corporate Social Responsibility Disclosure: A Study on Banking Companies in Indonesia for the Period of 2014-2021

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## Abstrak

Studi ini bertujuan untuk meneliti pengaruh corporate governance dan financial performance terhadap pengungkapan Corporate Social Responsibility pada perusahaan sektor perbankan di Indonesia pada periode 2014 hingga 2021. Sampel terdiri atas 15 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Metode penelitian yang digunakan adalah regresi data panel dengan metode estimasi fixed effect. Hasil penelitian ini menunjukkan bahwa corporate governance berupa foreign director dan government ownership serta financial performance berupa liquidity memengaruhi pengungkapan CSR perusahaan perbankan di Indonesia secara signifikan. Selain itu, corporate governance berupa board size dan female director serta financial performance berupa Return on Equity (ROE) tidak memiliki kemampuan dalam memengaruhi pengungkapan CSR perusahaan perbankan di Indonesia.

.....This study aims to analyze the effect of corporate governance and financial performance on Corporate Social Responsibility disclosure of banking companies in Indonesia for the period of 2014 to 2021. The sample used in this study includes 15 banking companies that are listed in the Indonesia Stock Exchange. This study uses panel data which is processed using fixed effect panel data regression. The results imply that corporate governance as foreign directors and government ownership and also financial performance as liquidity is significant towards CSR disclosure. Moreover, the results indicate that corporate governance, such as board size and female directors and also financial performance, such as Return on Equity (ROE) does not have the ability to affect CSR disclosure of banking companies in Indonesia.