

***THE EFFECT OF THE EFFECTIVENESS OF THE BOARD OF
COMMISSIONERS AND CORPORATE SOCIAL RESPONSIBILITY ON
FINANCIAL PERFORMANCE IN FINANCIAL SECTOR COMPANIES
LISTED ON THE INDONESIA STOCK EXCHANGE***

By Firzha Ardra Risty

ABSTRACT

This research is a quantitative research that aims to empirically examine the effect of the effectiveness of the board of commissioners and corporate social responsibility on financial performance. The population of this study is financial sector companies listed on the Indonesia Stock Exchange for the 2020-2022 period which were then evaluated by the purposive sampling method so that 28 companies were obtained. This research uses secondary data obtained from each company's annual report and sustainability report. The data analysis technique uses multiple linear regression using the STATA 16 application with a significance of 5%. The results showed that the effectiveness variable of the board of commissioners had a positive effect on the company's financial performance, while the corporate social responsibility variable had no effect on the company's financial performance.

Keywords: *Board of Commissioners Effectiveness, Corporate Social Responsibility, Financial Performance, ROE*

PENGARUH EFEKTIVITAS DEWAN KOMISARIS DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN SEKTOR KEUANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

Oleh Firzha Ardra Risty

ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menguji secara empiris pengaruh efektivitas dewan komisaris dan *corporate social responsibility* terhadap kinerja keuangan. Populasi penelitian ini ialah perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia periode 2020-2022 yang kemudian di seleksi dengan metode *purposive sampling* sehingga didapatkan 28 perusahaan. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan masing-masing perusahaan. Teknik analisis data menggunakan regresi linier berganda dengan menggunakan aplikasi STATA 16 dengan signifikansi 5%. Hasil penelitian menunjukkan bahwa variabel efektivitas dewan komisaris berpengaruh positif terhadap kinerja keuangan perusahaan, sementara untuk variabel *corporate social responsibility* tidak berpengaruh terhadap kinerja keuangan perusahaan.

Kata Kunci: Efektivitas Dewan Komisaris, Tanggung Jawab Sosial Perusahaan, Kinerja Keuangan, ROE