

ABSTRACT

The research was purposed to determine the effect of the implementation of Corporate Governance, Leverage, and CSR on Financial Performance proxied by using Return on Assets (ROA). The population in this research is manufacturing company that listed in BEI year 2013-2015. The sample method of this research used purposive sampling method of 17 manufacturing companies of miscellaneous industry sector in 2013-2015.

Independent variables that used in this research were the size of independent board of commissioners, the size of board of directors, the size of board of managerial ownership, the size of board of audit committee, leverage, and also Corporate Social Responsibility, while the dependent variable that used was financial performance proxied by Return on Assets (ROA). Hypothesis testing was using multiple linear regression analysis with statistical analysis in the form of statistical test F and statistical test t.

The results showed that the size of the board of directors, the size of the board of directors, the size of managerial ownership, and Corporate Social Responsibility did not affect the financial performance of the company, only the size of the audit committee and leverage that affected the financial performance of the company.

Keywords: Independent Board of Commissioners, Board of Directors, Managerial Ownership, Audit Committee, Leverage, CSR, and ROA



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan Corporate Governance, Leverage, dan CSR terhadap Kinerja Keuangan yang diproksikan dengan menggunakan *Return On Asset* (ROA). Populasi dalam penelitian ini adalah perusahaan manufaktur yang listing di BEI tahun 2013-2015. Metode sampel menggunakan metode purposive sampling sebanyak 17 perusahaan manufaktur sektor aneka industri tahun 2013-2015.

Variabel independen yang digunakan dalam penelitian ini adalah ukuran dewan komisaris independen, ukuran dewan direksi, ukuran kepemilikan manajerial, ukuran komite audit, leverage, dan juga Corporate Social Responsibility, sedangkan variabel dependen yang digunakan adalah kinerja keuangan yang diproksikan dengan *Return On Asset* (ROA). Pengujian hipotesis menggunakan analisis regresi linier berganda dengan analisis statistik yang berupa uji statistik F dan uji statistik t.

Hasil penelitian menunjukkan bahwa ukuran dewan komisaris independen, ukuran dewan direksi, kepemilikan manajerial, dan Corporate Social Responsibility tidak berpengaruh terhadap kinerja keuangan perusahaan, hanya ukuran komite audit dan leverage yang berpengaruh terhadap kinerja keuangan perusahaan.

Kata kunci : Dewan Komisaris Independen, Dewan Direksi, Kepemilikan Manajerial, Komite Audit, Leverage, CSR, dan ROA

