

## ABSTRAK

*This research aims to analyze the effect of Good Corporate Governance (GCG) on the company's financial performance and Corporate Social Disclosure (CSR) disclosure as an intervening variable. The object of this research is various Industrial and Chemical Sector companies listed on the Indonesia Stock Exchange (IDX). The type of research is secondary data, which is available on each various Industrial and Chemical Sector websites during 2014-2018. The statistical tools used was multiple regression by SPSS and Ms. Excel. Good Corporate Governance (GCG) variables are proxied through institutional ownership, public ownership, the board of commissioners and the audit committee. The result of this study shows that Institutional Ownership, Public Ownership, and Corporate Social Disclosure (CSR) have a positive and significant effect on the company's financial performance, while the audit committee does not affect the company's financial performance. Corporate Social Responsibility (CSR) disclosure is not an intervening variable in the relationship of Good Corporate Governance (GCG) with the company's financial performance. And the variable of Good Corporate Governance (GCG) except the board of commissioners, does not affect the Corporate Social Responsibility (CSR).*

**Keywords :** *Good Corporate Governance (GCG), Institutional Ownership, Public Ownership, The Board of Commissioners, The Audit Committee, Company's Financial Performance (ROA), and Corporate Social Disclosure (CSR).*

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance* (GCG) terhadap kinerja keuangan Perusahaan dan Pengungkapan *corporate social responsibility* (CSR) sebagai variabel intervening. Objek penelitian ini adalah perusahaan sektor aneka industri dan kimia yang terdaftar di Bursa Efek Indonesia (BEI). Jenis data penelitian ini merupakan data sekunder, yang diambil dari masing-masing *website* perusahaan sektor aneka industri dan kimia periode 2014-2018. Alat statistik yang digunakan untuk menguji hipotesis adalah regresi linier berganda (*multiple regression*) dengan SPSS dan Ms. Excel. Variabel *good corporate governance* (GCG) diproksikan melalui kepemilikan institusional, kepemilikan publik, dewan komisaris dan komite audit. Hasil penelitian ini menunjukkan bahwa kepemilikan institusional, kepemilikan publik, dan *corporate social responsibility* (CSR) berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan sedangkan dewan komisaris dan komite audit tidak berpengaruh terhadap kinerja keuangan perusahaan. Dan pengungkapan *corporate social responsibility* (CSR) bukan merupakan variabel intervening pada hubungan *good corporate governance* (GCG)

dengan kinerja keuangan perusahaan. Dan variabel *good corporate governance* (GCG) yang selain dari dewan komisaris tidak berpengaruh terhadap *corporate social responsibility* (CSR).

**Kata kunci:** *Good Corporate Governance* (GCG), Kepemilikan Institusional, Kepemilikan Publik, Dewan Komisaris, Komite Audit, Kinerja Keuangan Perusahaan (ROA), *Corporate Social Responsibility* (CSR).

