

ABSTRACT

Roima Yuslina Tamba, NIM. 7192520012. *The Effect of Financial Performance, Corporate Governance Disclosure and Corporate Social Performance on Corporate Reputation in Indonesia (Empirical Study on Banks Registered with the Financial Services Authority in 2020-2022)*. Thesis. Department of Accounting, Accounting Study Program, Faculty of Economics, Medan State University, 2024.

Research problems, information asymmetry carried out by management involves the delivery of unbalanced information regarding the company's annual report and sustainability report to stakeholders and violations of business ethics resulting in poor corporate reputation in the eyes of stakeholders. The purpose of this study is to determine the effect of financial performance, corporate governance disclosure, and corporate social performance disclosure on corporate reputation in Indonesia, an empirical study of banks registered with the Financial Services Authority (OJK). The research population of national private commercial banks registered with OJK, 20 banks multiplied by 3 years of observation so that 60 research samples were obtained. Sampling using purposive sampling. The data collection technique is the documentation method from annual reports and sustainability. Data analysis consists of descriptive statistical analysis, classical assumption tests, and hypothesis testing using the IBM SPSS Statistics 25 program.

The results showed that financial performance affects the company's reputation, corporate governance disclosure affects the company's reputation, and corporate social performance disclosure has no effect on the company's reputation. Good financial performance and corporate governance disclosure will signal to the principal that the agent has done his job with trust. Meanwhile, the disclosure of corporate social performance that has no effect on corporate reputation indicates the need for good communication between agents and principals so that the practice of corporate social performance runs in accordance with the agreement of both parties. Principals' awareness of the importance of corporate social responsibility also needs to be increased because corporate sustainability is important to see whether the business is growing, can be accounted for, and will generate profits in the future.

Keywords: *Financial Performance, Corporate Governance Disclosure, Corporate Social Performance Disclosure, Corporate Reputation, Banking.*

ABSTRAK

Roima Yuslina Tamba, NIM. 7192520012. Pengaruh Kinerja Finansial, Pengungkapan *Corporate Governance* dan *Corporate Social Performance* Terhadap Reputasi Perusahaan di Indonesia (Studi Empiris pada Perbankan yang Terdaftar di Otoritas Jasa Keuangan Tahun 2020-2022). Skripsi. Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2024.

Permasalahan penelitian, asimetri informasi yang dilakukan oleh manajemen melibatkan penyampaian informasi yang tidak seimbang mengenai laporan tahunan dan laporan keberlanjutan perusahaan kepada *stakeholder* dan pelanggaran etika bisnis mengakibatkan buruknya reputasi perusahaan di mata para pemangku kepentingan. Tujuan penelitian ini untuk mengetahui pengaruh kinerja finansial, pengungkapan *corporate governance*, dan pengungkapan *corporate social performance* terhadap reputasi perusahaan di Indonesia, studi empiris pada perbankan yang terdaftar di Otoritas Jasa Keuangan (OJK). Populasi penelitian bank umum swasta nasional yang terdaftar di OJK, 20 bank dikalikan dengan 3 tahun observasi sehingga didapat 60 sampel penelitian. Pengambilan sampel menggunakan *purposive sampling*. Teknik pengumpulan data yaitu metode dokumentasi dari laporan tahunan dan keberlanjutan. Analisis data terdiri atas analisis statistik deskriptif, uji asumsi klasik, dan pengujian hipotesis menggunakan program IBM SPSS *Statistics 25*.

Hasil penelitian, kinerja finansial berpengaruh terhadap reputasi perusahaan, pengungkapan *corporate governance* berpengaruh terhadap reputasi perusahaan, dan pengungkapan *corporate social performance* tidak berpengaruh terhadap reputasi perusahaan. Kinerja finansial dan pengungkapan *corporate governance* yang baik akan menjadi sinyal bagi prinsipal bahwa agen telah melakukan tugasnya dengan amanah. Sementara itu, pengungkapan *corporate social performance* yang tidak berpengaruh terhadap reputasi perusahaan menunjukkan perlunya komunikasi yang baik antara agen dan prinsipal supaya praktik kinerja sosial perusahaan berjalan sesuai dengan kesepakatan kedua belah pihak. Kesadaran prinsipal akan pentingnya *corporate social responsibility* juga perlu ditingkatkan karena keberlanjutan perusahaan penting untuk melihat apakah usaha berkembang, dapat dipertanggungjawabkan, dan akan menghasilkan keuntungan di masa depan.

Kata kunci: Kinerja Finansial, Pengungkapan *Corporate Governance*, Pengungkapan *Corporate Social Performance*, Reputasi Perusahaan, Perbankan.