

ABSTRAK

Cutserly Utari, NIM 7173520015, Pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* Terhadap Profitabilitas Perusahaan” (Studi Kasus pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Indeks Saham Syariah Indonesia Tahun 2017-2020). Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2022.

Tujuan dari penelitian ini yaitu untuk menganalisis apakah *good corporate governance* dan *corporate social responsibility* dapat mempengaruhi tingkat profitabilitas perusahaan. Yang dimana *GCG* di proksikan dengan kepemilikan manajerial, kepemilikan Institusional, dan Independensi Dewan Komisaris. Dan *CSR* di proksikan dengan menggunakan indikator Global Reporting Initiative (GRI) G-4 dengan 91 indikator penilaian, yang terdiri dari 9 poin penilaian kinerja ekonomi, 34 poin penilaian kinerja lingkungan, 16 poin penilaian praktik ketenagakerjaan dan kenyamanan bekerja, 12 poin penilaian hak asasi manusia, 11 poin penilaian masyarakat, dan 9 poin penilaian kinerja produk.

Penelitian ini menggunakan data laporan keuangan perusahaan-perusahaan di Industri barang konsumsi yang terdaftar di Bursa Efek Indonesia Indeks Saham Syariah (ISSI) periode tahun 2017-2020. Populasi dalam penelitian ini mencakup semua perusahaan di Industri barang konsumsi yang terdaftar di Bursa Efek Indonesia sebanyak 41 perusahaan. Metode pengumpulan data yang digunakan adalah *purposive sampling* dengan total sampel perusahaan sebanyak 14 dan dengan periode pengamatan selama 4 tahun sehingga diperoleh jumlah total pengamatan sebanyak 56 perusahaan. Jenis data yang digunakan adalah data sekunder, yang berupa laporan tahunan perusahaan yang berasal dari situs www.idx.co.id. Teknik analisis yang digunakan adalah statistik deskriptif dan analisis regresi linear berganda dengan software SPSS 25.

Hasil pengujian penelitian ini menunjukkan bahwa nilai signifikansi *good corporate governance* dari kepemilikan manajerial sebesar 0,101, kepemilikan institusional sebesar 0,246 dan independensi dewan komisaris sebesar 0,643. *Corporate social responsibility* menunjukkan nilai signifikansi sebesar 0,002. Dan secara simultan menunjukkan nilai signifikansi *good corporate governance* dan *corporate social responsibility* sebesar 0,002.

Kesimpulan dari penelitian ini menunjukkan bahwa *good corporate governance* tidak berpengaruh secara parsial terhadap profitabilitas perusahaan. *Corporate social responsibility* berpengaruh secara parsial terhadap profitabilitas perusahaan. Dan *good corporate governance* dan *corporate social responsibility* berpengaruh secara simultan terhadap profitabilitas perusahaan.

Kata Kunci: *Good corporate governance*, kepemilikan manajerial, kepemilikan institusional, independensi dewan komisaris, *corporate social responsibility*, profitabilitas perusahaan

ABSTRACT

Cutserly Utari, NIM 7173520015, The Influence of Good Corporate Governance and Corporate Social Responsibility on Company Profitability” (Case Study on Consumer Goods Industrial Sector Companies Listed in the Indonesia Sharia Stock Index 2017-2020). Thesis, Accounting Study Program, Faculty of Economics, Medan State University, 2022.

The purpose of this study is to analyze whether good corporate governance and corporate social responsibility can affect the level of company profitability. Which is where GCG is proxied by managerial ownership, institutional ownership, and the independence of the Board of Commissioners. And CSR is proxied using the Global Reporting Initiative (GRI) G-4 indicator with 91 assessment indicators, which consist of 9 points of economic performance assessment, 34 points of environmental performance assessment, 16 points of assessment of labor practices and work comfort, 12 points of human rights assessment. people, 11 points for community assessment, and 9 points for product performance assessment.

This study uses data on the financial statements of companies in the consumer goods industry listed on the Indonesia Stock Exchange Sharia Stock Index (ISSI) for the period 2017-2020. The population in this study includes all companies in the consumer goods industry listed on the Indonesia Stock Exchange as many as 41 companies. The data collection method used is purposive sampling with a total sample of 14 companies and with an observation period of 4 years so that the total number of observations is 56 companies. The type of data used is secondary data, in the form of company annual reports from the www.idx.co.id website. The analytical technique used is descriptive statistics and multiple linear regression analysis with SPSS 25 software.

The test results of this study indicate that the significance value of good corporate governance from managerial ownership is 0.101, institutional ownership is 0.246 and the independence of the board of commissioners is 0.643. Corporate social responsibility shows a significance value of 0.002. And simultaneously shows the significance value of good corporate governance and corporate social responsibility of 0.002.

The conclusion of this study shows that good corporate governance does not partially affect the company's profitability. Corporate social responsibility partially affects the company's profitability. And good corporate governance and corporate social responsibility simultaneously affect the company's profitability.

Keywords: Good corporate governance, managerial ownership, institutional ownership, independence of the board of commissioners, corporate social responsibility, company profitability