

ABSTRACT

This study aims to analyze the effect of Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) on the financial performance of mining companies listed on the Indonesia Stock Exchange (IDX) during the 2020 – 2023 period. This research uses a quantitative approach with multiple linear regression methods to test the proposed hypotheses. The data used in this study are secondary data obtained from annual reports and sustainability reports of companies. The results of the study indicate that CSR have a positive and significant effect on the financial performance of companies. Meanwhile, GCG measured through the independent board of commissioners and the audit committee also shows a positive and significant effect on financial performance. However, the institutional ownership does not show a significant effect on the financial performance of companies. These findings suggest that the proper implementation of CSR and good corporate governance, can enhance a company's financial performance. This study provides important contributions to the literature on CSR and GCG, as well as practical implications for corporate management in developing sustainable strategies to improve financial performance.

Keyword: Corporate Social Responsibility, Good Corporate Governance, Financial Performance