

ABSTRACT

The implementation of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) is an attempt that can be done to manage the corporate social responsibility and environment activity and to manage a good governance for the company to raise the financial performance. The aim of the financial performance is to quantify the organization's achievement in a period that reflect level of success of the activity.

The purpose of this study was to determine the influence of good corporate governance and social responsibility to return on asset either simultaneously or partially. The object of this research is Bank Umum Milik Swasta (BUMS) and Bank Umum Milik Negara (BUMN) that registered at indonesia Stock Exchange in 2013-2016 .

The technique for sample selection used purposive sampling and obtained by 9 food and beverage sub-sectors with 4 years research period so that 36 samples were observed. Model of data analysis in this research using regression panel data analysis technique by using Eviews 8.0 software.

The result of this research shows that Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) simultaneously react significantly do Return On Asset (ROA). The result of this research in partially shows that Board of Directors, Independent Commission and Institutional Ownership, significantly influence do Return On Asset (ROA). Whereas the Corporate Social Responsibility (CSR) not significantly influencing the Return On Asset (ROA). Suggestions for companies are expected to be more implementable GCG, for investors to pay more attention aspect GCG and CSR as consideration in making investment, and for next research to add variable and research sample.

Keyword: good corporate governance, corporate social responsibility, financial performance, return on asset.