ABSTRACT

Financial performance is a picture of a company’s achievement level that concerns the company's financial condition. Disclosure of Corporate Social Responsibility is reporting carried out by the company as a form of responsibility for social activities carried Corporate Governance mechanism is a way, procedure, or rule to produce good corporate governance to be able to provide benefits and achieve company goals. In thi,s study the GCG mechanism used is board size, managerial ownership, and institutional ownership. This study aims to determine the effect of disclosure of corporate social responsibility, board size, managerial ownership, and institutional ownership simultaneously or partially. The population in this study are banking sub-sector companies listed on the Indonesia Stock Exchange and Malaysia Stock Exchange in 2017-2022. The sample selection in this study used a purposive sampling method. The samples obtained were 12 companies for Indonesian banking sub-sector companies and 6 companies for Malaysian banking sub-sector companies. The data analysis used is descriptive analysis and panel data regression. Based on the results of the study, the banking sub-sector companies listed on the Indonesian Stock Exchange showed that corporate social responsibility disclosure, board size, managerial ownership and institutional ownership did not affect financial performance. Meanwhile, banking sub-sector companies listed on Bursa Malaysia show that disclosure of corporate social responsibility, board size, has no effect on financial performance, institutional ownership has a positive effect on financial performance and managerial ownership is not examined further due to limited data which is not in accordance with parametric statistics.

Keywords: Financial Performance, Corporate Social Responsibility, Board Size, Managerial Ownership, Institutional Ownership