ABSTRAK

Kinerja keuangan merupakan indikator penting yang mencerminkan kemampuan perusahaan dalam mengelola sumber daya untuk menghasilkan laba secara berkelanjutan Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR), Kinerja Lingkungan, dan *Good Corporate Governance* (GCG) terhadap Kinerja Keuangan pada perusahaan sub-sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2021-2024. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan keberlanjutan perusahaan. Adapun teknik *purposive sampling.* Data dianalisis menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa secara parsial Kinerja Lingkungan, dan *Good Corporate Governance* (GCG) berpengaruh terhadap Kinerja Keuangan, sedangkan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap Kinerja Keuangan. Secara simultan *Corporate Social Responsibility* (CSR), Kinerja Lingkungan, dan *Good Corporate Governance* (GCG) berpengaruh terhadap Kinerja Keuangan.

Kata Kunci: *Corporate Social Responsibility* (CSR), Kinerja Lingkungan, *Good Corporate Governance* (GCG) dan Kinerja Keuangan

ABSTRACT

Financial performance is an important indicator that reflects a company's ability to manage resources to generate sustainable profits. This study aims to analyze the effect of Corporate Social Responsibility (CSR), Environmental Performance, and Good Corporate Governance (GCG) on the financial performance of food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2024. This study employs a quantitative method using secondary data obtained from companies financial statements and sustainability reports. The sampling technique used is purposive sampling. Data are analyzed using multiple linear regression. The results show that, partially, Environmental Performance and Good Corporate Governance (GCG) have an effect on Financial Performance, while Corporate Social Responsibility (CSR) does not have an effect on Financial Performance. Simultaneously, Corporate Social Responsibility (CSR), Environmental Performance, and Good Corporate Governance (GCG) have an effect on Financial Performance.

Keywords: *Corporate Social Responsibilty (CSR), Environmental Performance, Good Corporate Governence (GCG), and Financial Performance*