

ABSTRACT

Pengaruh Internal Audit, *Good Corporate Governance* (GCG) Dan *Corporate Social Responsibility* (CSR) Terhadap Kinerja Keuangan (Studi Empiris Pada Bank BUMN Dan BUMD Yang Terdaftar Di BEI Tahun 2017-2022)

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This research was conducted to examine the influence of financial statement disclosure variables related to internal audit, *Good Corporate Governance* (GCG), and *Corporate Social Responsibility* (CSR) for the period 2017 to 2022. This research method uses research methods with secondary data. Sampling using purposive sampling technique with a total sample used in this study as many as 42 samples. The results of the study show that the disclosure of Internal Audit and *Good Corporate Governance* (GCG) both have no effect on banking financial performance, while *Corporate Social Responsibility* (CSR) has a negative and significant impact on banking financial performance. This is because corporate social responsibility is inseparable from sustainable development in relation to the economic, social and societal environment. Disclosure of internal audit financial reports, *Good Corporate Governance* (GCG), and *Corporate Social Responsibility* (CSR) simultaneously have a positive effect on financial performance. The predictive ability of the disclosure of financial statements is 43.4%. As indicated by the amount of adjusted R², while the remaining 56.6% is influenced by other variables or error values other than this study.

Keywords : Internal Audit, *Good Corporate Governance* (GCG), *Corporate Social Responsibility* (CSR), *Financial performance*

References : 35

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