

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis seberapa besar pengaruh *good corporate governance*, *corporate social responsibility* dan kualitas sistem informasi akuntansi terhadap kinerja perusahaan. Sampel penelitian ini adalah *VP General Accounting and Taxation*, *VP Corporate Social Responsibility* dan *VP Quality Assurance and Good Corporate Governance* pada PT Kereta Api Indonesia . Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data primer dengan menyebarkan kuesioner.

Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas dan reliabilitas instrumen, uji asumsi klasik, analisis regresi linear berganda, analisis korelasi, dan uji koefisien determinasi dengan bantuan SPSS For Windows. Karena teknik sampel yang digunakan adalah sampel jenuh, maka tidak dilakukan uji t dan uji f.

Hasil penelitian menunjukkan bahwa secara parsial *good corporate governance*, *corporate social responsibility* dan kualitas sistem informasi akuntansi berpengaruh terhadap kinerja perusahaan. Besarnya pengaruh *good corporate governance* terhadap Kinerja perusahaan yaitu 15,9%, Besarnya pengaruh *corporate social responsibility* terhadap Kinerja perusahaan yaitu 36,3%, Besarnya pengaruh kualitas sistem informasi akuntansi terhadap Kinerja perusahaan yaitu 18,3%. Secara simultan terdapat pengaruh dari *good corporate governance*, *corporate social responsibility* dan kualitas sistem informasi akuntansi terhadap kinerja perusahaan. *good corporate governance*, *corporate social responsibility* dan kualitas sistem informasi akuntansi memberikan pengaruh sebesar 70,5% terhadap kinerja perusahaan. Sedangkan sisanya yaitu 29,5% merupakan pengaruh faktor lain di luar variabel yang sedang diteliti.

Kata Kunci : *Good corporate governance*, *corporate social responsibility*, kualitas sistem informasi akuntansi, kinerja perusahaan.

ABSTRACT

This study aims to examine and analyze how big the influence of good corporate governance, corporate social responsibility and the quality of accounting information systems to the performance of the company. The sample of this research is VP General Accounting and Taxation, VP Corporate Social Responsibility and VP Quality Assurance and Good Corporate Governance at PT Kereta Api Indonesia. The method used in this research is descriptive and verifikatif method. Data collection techniques are done through primary data by distributing questionnaires.

Statistical analysis used in this research is validity and reliability test instrument, classical assumption test, multiple linear regression analysis, correlation analysis, and coefficient determination test with SPSS For Windows support. Because the sample technique used is a saturated sample, it is not done t test and test f.

The results showed that partially good corporate governance, corporate social responsibility and the quality of accounting information systems affect the performance of the company. The amount of influence of good corporate governance to the performance of the company is 15.9%, the amount of corporate social responsibility influence on company performance is 36.3%, the magnitude of the effect of quality accounting information system to the company's performance is 18.3%. Simultaneously there is influence of good corporate governance, corporate social responsibility and quality of accounting information system to company performance. good corporate governance, corporate social responsibility and quality of accounting information system give influence of 70,5% to company performance. While the remaining 29.5% is the influence of other factors outside the variable being studied.

Keywords: Good corporate governance, corporate social responsibility, quality accounting information system, company performance.