

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Capital Structural, Corporate Social Responsibility dan Good Corporate Governance Terhadap Kinerja Keberlanjutan Perusahaan pada Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2023.

Penelitian ini bertujuan untuk menganalisis pengaruh *Capital Structural*, *Corporate Social Responsibility* dan *Good Corporate Governance* terhadap kinerja keberlanjutan perusahaan. Sampel sebanyak 31 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2021-2023 yang diperoleh dengan metode *full sampling*. Penelitian ini menggunakan data panel yang memiliki karakteristik *cross section* dan *time series*. Hasil penelitian menunjukkan bahwa *capital structural* dan *good corporate governance* tidak berpengaruh dan signifikan terhadap kinerja keberlanjutan perusahaan, dan *corporate social responsibility* berpengaruh positif dan signifikan terhadap kinerja keberlanjutan perusahaan.

Kata Kunci: *Capital Structural*, *Corporate Social Responsibility*, *Good Corporate Governance* dan Kinerja Keberlanjutan Perusahaan.

ABSTRACT

Name : Rahma Aritasya Ritonga

Study Program : Accounting

Tittle :The Influence of Capital Structure, Corporate Social Responsibility, and Good Corporate Governance on the Sustainability Performance of Companies in the Mining Sector Listed on the Indonesia Stock Exchange in 2021-2023

This study aims to analyze the influence of Capital Structural, Corporate Social Responsibility, and Good Corporate Governance on corporate sustainability performance. A sample of 31 mining companies listed on the Indonesia Stock Exchange between 2021 and 2023 was selected using a full sampling method. This study used panel data with cross-sectional and time series characteristics. The results indicate that capital structure and good corporate governance have no significant effect on corporate sustainability performance, while corporate social responsibility has a positive and significant effect on corporate sustainability performance.

Keywords: *Capital Structural, Corporate Social Responsibility, Good Corporate Governance and Company Sustainability Performance.*