

## **ABSTRACT**

*Financial performance is a picture of the level of achievement in a company that concerns the company's financial condition. Corporate Social Responsibility disclosure is a report carried out by the Company as a form of responsibility for the social activities carried out by the Company. The Good Corporate Governance mechanism is a method, procedure or rule to produce a good corporate governance to provide benefits and achieve company goals. In this study, the GCG mechanism used is board size and managerial ownership. This study aims to determine the effect of corporate social responsibility disclosure, board size, and managerial ownership simultaneously or partially. The population in this study are energy sector companies listed on the Indonesian stock exchange period 2018-2023.*

*The sample selection in this study used purposive sampling method. The sample obtained was 6 companies for the energy sector listed on the IDX. The data analysis used is descriptive analysis and panel data regression. Based on the research results, the energy sector companies listed on the Indonesia Stock Exchange show that corporate social responsibility disclosure, board size, and managerial ownership have a simultaneous influence on financial performance.*

*Partially, the corporate social responsibility disclosure variable has a positive impact on financial performance. This means that the better the sustainability report, the better it will affect the financial performance of a company. While the board size variable has no effect on financial performance. This means that the number of commissioners and the board of directors has no effect on financial performance. Then the managerial ownership variable has a positive effect on financial performance, which means that management share ownership has an effect on the quality of employees which makes financial performance better. The contribution of this study is that the disclosure of corporate social responsibility and managerial ownership is a positive determinant of financial performance in energy sector companies listed on the Indonesia Stock Exchange. Recommendations for further research are to change the independent variables, research objects, and different periods.*

*Keywords: Financial performance, corporate social responsibility disclosure, board size, and managerial ownership.*