PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA KEUANGAN PERUSAHAAN

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI periode 2015 – 2017)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* terhadap kinerja keuangan perusahaan. Mekanisme good corporate governance yang digunakan sebagai penelitian ini yaitu dewan komisaris independen, ukuran dewan komisaris, komite audit, kepemilikan manajerial, kepemilikan institutsional. Kinerja keuangan perusahaan dalam penelitian ini diproksikan dengan *Return On Asset* (ROA). Pengumpulan data menggunakan metode *purposive sampling* terhadap perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2015 – 2017. Terdapat 63 perusahaan yang memenuhi kriteria sebagai sampel penelitian. Metode analisis yang digunakan dalam penelitian ini yaitu metode analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa iv ariable dewan komisaris independen, komite audit, kepemilikan institusional berpengaruh terhadap kinerja keuangan perusahaan. Implikasi dari pengaruh tersebut yaitu perusahaan menjadi lebih memperhatikan adanya *Good Corporate Governance* guna meningkatkan kinerja keuangan perusahaan. ivariable yang tidak berpengaruh dalam penelitian ini yaitu ukuran dewan komisaris dan kepemilikan manajerial.

Kata Kunci: Good Corporate Governance, Kinerja Keuangan Perusahaan, Perusahaan Manufaktur.

THE EFFECT OF GOOD CORPORATE GOVERNANCE ON THE COMPANY'S FINANCIAL PERFORMANCE

(An Empirical Study on Manufacturing Companies Listed on ISE on the period of 2015-2017)

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ABSTRACT

This research aimed to determine the effect of Good Corporate Governance on the company's financial performance. The good corporate governance mechanisms used in this research were independent board of commissioners, board of commissioner size, audit committee, managerial ownership and institutional ownership. The company's financial performance in this research was proxied using Return On Assets (ROA). The data collection used a purposive sampling method for manufacturing companies listed on the Indonesia Stock Exchange (ISE) in 2015-2017. There were 63 companies that met the criteria as the research samples. The analytical method used in this research was the method of multiple linear regression analysis. The results of this research indicated that the independent board of commissioners, audit committee and institutional ownership variables affected the company's financial performance. The implication of these influences were that the companies paid more attention to the existence of Good Corporate Governance in order to improve their financial performances. Variables that did not give any influence in this research were board of commissioner size and managerial ownership.

Keywords*: Good Corporate Governance, Company's Financial Performance, Manufacturing Companies.*