

## ABSTRAKSI

*Corporate Governance* (CG) merupakan tata kelola perusahaan yang menjelaskan hubungan antara berbagai pihak dalam perusahaan yang menentukan antara arah dan kinerja perusahaan. Judul dari penelitian ini adalah Pengaruh Mekanisme *Corporate Governance* Terhadap Kinerja Keuangan Perusahaan. Mekanisme *Corporate Governance* terdiri dari, kepemilikan manajerial, kepemilikan institusional, dewan komisaris, proporsi dewan komisaris independen, dan komite audit. Sampel dari penelitian ini adalah perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2009-2011. Metode yang digunakan adalah regresi berganda.

Dari hasil pengujian hipotesis, maka menunjukkan *Corporate Governance* yang dalam penelitian ini terdiri dari indikator, kepemilikan manajerial, kepemilikan institusional, dewan komisaris, proporsi dewan komisaris independen, dan komite audit. Dan hasilnya menunjukkan bahwa kepemilikan manajerial, kepemilikan institusional, dewan komisaris, proporsi dewan komisaris independen, dan komite audit tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci: *Corporate Governance*, kepemilikan manajerial, kepemilikan institusional, dewan komisaris, proporsi dewan komisaris independen, komite audit, dan kinerja keuangan perusahaan.

## **ABSTRACT**

*Corporate Governance (CG) is a corporate governance that explain the relationship between the various parties in a company that determines the direction and performance of the company. The title of this study is the Effects of Corporate Governance Mechanisms Against Corporate Financial Performance. The mechanism consists of Corporate Governance, managerial ownership, institutional ownership, board of commissioners, the proportion of independent board and audit committee. Samples from this study is that companies listed in Indonesia Stock Exchange (IDX) 2009-2011. The method used is multiple regression.*

*From the results of hypothesis testing, it shows that corporate governance in this study consists of indicators, managerial ownership, institutional ownership, board of commissioners, the proportion of independent board and audit committee. And the results show that managerial ownership, institutional ownership, board of commissioners, the proportion of independent board and audit committee has no effect on the financial performance.*

*Keywords: corporate governance, managerial ownership, institutional ownership, board of commissioners, the proportion of independent board, audit committee, and corporate financial performance.*