

Siti Mafulah, 13322036, **Pengaruh Mekanisme *Good Corporate Governance* terhadap Kinerja Perusahaan**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Agustus, 2017

## ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh mekanisme *good corporate governance* terhadap kinerja perusahaan. Kinerja perusahaan diukur dengan menggunakan *Return on Equity* (ROE). Mekanisme *good corporate governance* yang digunakan adalah komposisi dewan komisaris independen, komite audit, ukuran dewan direksi, kepemilikan institusional, dan kepemilikan manajerial. Penelitian ini menggunakan metode *purposive sampling* dalam pemilihan sampel dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012 sampai 2016. Pengujian dilakukan dengan menggunakan analisis regresi linier berganda. Metode analisis data yang digunakan adalah uji normalitas data, uji multikolonieritas, uji autokorelasi, uji heteroskedastisitas, uji statistik t, uji statistik f, dan uji determinasi. Hasil regresi memperlihatkan bahwa komposisi dewan komisaris independen tidak berpengaruh signifikan terhadap kinerja perusahaan. Komite audit berpengaruh negatif signifikan terhadap kinerja perusahaan. Ukuran dewan direksi berpengaruh signifikan terhadap kinerja perusahaan. Kepemilikan institusional tidak berpengaruh signifikan terhadap kinerja perusahaan. Kepemilikan Manajerial tidak berpengaruh signifikan terhadap kinerja perusahaan.

Kata kunci: *Good corporate governance*, komposisi dewan komisaris independen, komite audit, ukuran dewan direksi, kepemilikan institusional, kepemilikan manajerial, kinerja perusahaan.

Siti Mafulah, 13322036, **The Influence of Good Corporate Governance Mechanism on Corporate Performance**, Accounting, Faculty of Economics and Business, University of Muhammadiyah Gresik, August, 2017

### **ABSTRACT**

This study aims to prove empirically the influence of good corporate governance mechanism on company performance. Company performance is measured by using Return on Equity (ROE). The good corporate governance mechanism used is the composition of independent board of commissioners, audit committee, board size, institutional ownership, and managerial ownership. This research uses purposive sampling method in sample selection from manufacturing companies listed in Indonesia Stock Exchange (IDX) period 2012 to 2016. Testing is done by using multiple linear regression analysis. Data analysis method used is data normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, t test statistic, statistical test f, and test of determination. Regression results show that the composition of independent board of commissioners has no significant effect on company performance. Audit Committee has a significant negative effect on company performance. The size of the board of directors has a significant effect on the performance of the company. Institutional ownership has no significant effect on company performance. Managerial ownership has no significant effect on company performance.

Keywords: Good corporate governance, composition of independent board of commissioners, audit committee, board size, institutional ownership, managerial ownership, corporate performance.