

Lailatul Fithriyah, 14312109, **Pengaruh *Good Corporate Governance* Terhadap Kinerja Keuangan Perusahaan Perbankan Di Indonesia**, Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli, 2018

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *good corporate governance* terhadap kinerja keuangan. Kinerja keuangan diukur dengan menggunakan *Return On Assets* (ROA). Mekanisme *good corporate governance* yang digunakan adalah komposisi dewan komisaris independen, dewan direksi, komite audit, kepemilikan manajerial, dan kepemilikan institusional. Penelitian ini menggunakan data panel dalam pemilihan sampel dari perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013 sampai 2016. Pengujian dilakukan dengan menggunakan analisis regresi linier berganda. Metode analisis data yang digunakan adalah uji normalitas data, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji statistik t dan uji determinasi. Hasil regresi memperlihatkan bahwa komposisi dewan komisaris independen berpengaruh positif dan signifikan terhadap kinerja keuangan. Dewan direksi berpengaruh positif dan signifikan terhadap kinerja keuangan. Komite audit tidak berpengaruh signifikan terhadap kinerja keuangan. Kepemilikan manajerial tidak berpengaruh signifikan terhadap kinerja keuangan. Dan kepemilikan institusional berpengaruh positif dan signifikan terhadap kinerja keuangan.

Kata kunci: *Good Corporate Governance*, komposisi dewan komisaris independen, dewan direksi, komite audit, kepemilikan manajerial, kepemilikan institusional, kinerja keuangan.

Lailatul Fithriyah, 14312109, **The Influence Of Good Corporate Governance On The Financial Performance Of Banking Companies In Indonesia**, Management, The Faculty Economic and Business, The University of Muhammadiyah Gresik, July, 2018.

ABSTRACT

This study aims to prove empirically the influence of good corporate governance on financial performance. Financial performance is measured by using Return On Assets (ROA). The good corporate governance mechanism used is the composition of independent board of commissioners, board of directors, audit committee, managerial ownership, and institutional ownership. This research uses data panel in sample selection from banking companies listed in Indonesia Stock Exchange (IDX) period 2013 to 2016. Testing is done by using multiple linear regression analysis. Data analysis method used is data normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, t test statistic, and test of determination. Regression results show that the composition of independent board of commissioners have positive and significant effect to financial performance. Board of directors have positive and significant effect to financial performance. Audit committee have not significant effect to financial performance. Managerial ownership have not significant effect to financial performance. And institutional ownership have positive and significant effect to financial performance.

Keywords : Good Corporate Governance, composition of independent board of commissioners, Board of directors, Audit committee, Managerial ownership, Institutional ownership, Financial performance.