

INTISARI

Penelitian ini dilakukan untuk memperoleh bukti empiris mengenai pengaruh tata kelola perusahaan (dewan direksi, komite audit, kepemilikan manajerial, kepemilikan institusional) terhadap kinerja keuangan.

Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama tahun 2013–2015. Berdasarkan metode *purposive sampling*, diperoleh 16 perusahaan sebagai sampel, sehingga selama 3 tahun pengamatan terdapat 48 laporan tahunan dianalisis. Alat analisis yang digunakan adalah statistik regresi berganda, dimana variabel dependen adalah kinerja keuangan (diukur dengan *return on assets*), dan variabel independennya adalah dewan direksi, komite audit, kepemilikan manajerial, kepemilikan institusional.

Hasil penelitian dari uji kelayakan model menunjukkan bahwa tata kelola perusahaan yang diproksi oleh dewan direksi, komite audit, kepemilikan manajerial, kepemilikan institusional memiliki pengaruh positif terhadap kinerja keuangan perbankan, hal ini mengindikasikan bahwa model penelitian layak dilanjutkan pada analisa berikutnya. Hasil uji parsial atau uji t menunjukkan bahwa dewan direksi, komite audit, kepemilikan manajerial memiliki pengaruh positif terhadap kinerja keuangan perbankan. Hal ini mengindikasikan bahwa hasil penelitian ini mendukung hipotesis yang diajukan. Sedangkan kepemilikan institusional berpengaruh negatif terhadap kinerja keuangan perbankan, hal ini mengindikasikan bahwa hasil penelitian ini tidak mendukung hipotesis yang diajukan.

Kata kunci: Dewan Direksi, Komite Audit, Kepemilikan Manajerial, Kepemilikan Institusional, Kinerja Keuangan.

ABSTRACT

This research is conducted in order to obtain empirical evidence about the influence of corporate governance (board of directors, audit committee, managerial ownership, institutional ownership) to the financial performance.

The population is all banking companies which are listed in Indonesia Stock Exchange in 2013-2015 periods. Based on the result of the purposive sampling method, 16 companies have been selected as samples, so during 3 years observation, 48 annual reports have been analyzed. The analysis instruments are multiple regressions statistics in which the dependent variable is the financial performance (it is measured by using return on assets), and the independent variables are board of directors, audit committee, managerial ownership, institutional ownership.

The result of the model feasibility research indicates that corporate governance which is proxy by board of directors, audit committee, managerial ownership, institutional ownership give positive influence to the financial performance of banking companies, this indicates that the research models are feasible to be continued on the next analysis. The result of partial test or t test shows that the board of directors, audit committee, managerial ownership give positive influence to the financial performance of banking companies. This indicates that the result of this research support the proposed hypothesis. Meanwhile the institutional ownership gives negative influence to the financial performance of banking companies, this indicates that the results of this research is not supported by the proposed hypothesis.

Keywords: Board of directors, audit committee, managerial ownership, institutional ownership, financial performance.

