

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* yang di proksi dengan komisaris independen, dewan direksi, dan komite audit, ukuran perusahaan yang diukur dengan Ln total penjualan dan *leverage* yang diukur dengan *Debt to Equity Ratio* (DER) terhadap kinerja keuangan yang diukur dengan *Return On Assets* (ROA). Populasi penelitian adalah perusahaan sub sektor *property and real estate* yang terdaftar di Bursa Efek Indonesia periode 2016-2018.

Penelitian ini menggunakan metode penelitian kuantitatif dengan teknik pengambilan sampel menggunakan *purposive sampling*. Berdasarkan kriteria yang telah ditentukan diperoleh sampel sebanyak 43 perusahaan sub sektor *property and real estate*. Teknik pengumpulan data menggunakan data sekunder yaitu data yang dipublikasi oleh Bursa Efek Indonesia (BEI) yang dapat diakses melalui laman web (www.idx.co.id). Metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa komisaris independen berpengaruh negatif terhadap kinerja keuangan, dewan direksi berpengaruh positif terhadap kinerja keuangan, komite audit tidak berpengaruh terhadap kinerja keuangan, (4) ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan, *leverage* berpengaruh negatif terhadap kinerja keuangan.

Kata Kunci: *Good Corporate Governance*, ukuran perusahaan, *leverage*, kinerja keuangan.

ABSTRACT

This research aimed to examine the effect of Good Corporate Governance which was referred to independent commissioner, board of director, and audit committee. While, firm size was measured by Ln sales total, and leverage was measured by Debt to Equity Ratio on the financial performance which was measured by Return On Asset (ROA). While, the population was Property and Real Estate companies which were listed on Indonesia Stock Exchange during 2016 – 2018.

Moreover, the research was quantitative. Furthermore, the data collection technique used purposive sampling. In line with, there were 43 Property and Real Estate companies as sample. Meanwhile, the data were secondary in which published by Indonesia Stock Exchange (IDX) and was accessed through website i.e www.idx.co.id. In addition, the data analysis technique used multiple linear regressions.

According to the research result, it concluded independent commissioner had negative effect on financial performance. On the other hand, board of director had positive effect on financial performance. In contrast, audit committee did not affect financial performance. Likewise, firm size did not affect financial performance. On the contrary, leverage had negative effect on financial performance.

Keywords: good corporate governance, firm size, leverage, financial performance

