

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* dan *leverage* terhadap kinerja keuangan. Objek penelitian ini pada perusahaan sektor perbankan yang tercatat di Bursa Efek Indonesia (BEI) periode 2014 sampai 2018. Mekanisme *corporate governance* yang diproksikan dengan komisaris independen, dewan direksi dan kepemilikan manajerial serta penggunaan *leverage* menggunakan *debt to equity ratio* (DER) dan *time interest earned* (TIE).

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh menggunakan teknik *purposive sampling* berdasarkan kriteria yang telah ditentukan, dengan populasi 44 perusahaan, dan jumlah sampel 140 observasi laporan keuangan dari 28 perbankan. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 23.

Hasil penelitian ini dapat disimpulkan bahwa variabel dewan direksi dan *time interest earned* berpengaruh positif terhadap kinerja keuangan. Sedangkan komisaris independen, kepemilikan manajerial dan *debt to equity* tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci: Kinerja keuangan, *corporate governance*, *leverage*.

ABSTRACT

This research aimed to examine the effect of corporate governance mechanism and leverage on financial performance. While. The population was 44 banking companies which were listed on Indonesia Stock Exchange during 2014-2018. Moreover, the corporate governance mechanism was referred to independent commissioner, board of director and managerial ownership. Meanwhile, leverage was measured by Debt to Equity Ratio (DER) and Time Interest Earned (TIE)

The research was quantitative. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 140 samples of companies' financial statement from 22 banking companies. Additionally, the analysis technique used multiple linear regression with SPSS 23.

The research result concluded board of director and Time Interest Earned had positive effect on financial performance of banking companies. On the other hand, independent commissioner, managerial pwnership and Debt to Equity Ratio did not affect financial performance of banking companies.

Keywords: Financial Performance, Corporate Governance, Leverage

