

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance*, *Leverage*, dan Modal Kerja terhadap Profitabilitas. Dalam penelitian ini variabel *Good Corporate Governance* diukur dengan Dewan Direksi, Komisaris Independen, Komite Audit, variabel *Leverage* diukur dengan *Debt to Equity Ratio* (DER), dan variabel Modal Kerja terhadap Profitabilitas yang diukur dengan *Return On Assets* (ROA).

Jenis penelitian ini adalah penelitian kuantitatif dengan kategori penelitian kausal komparatif yang ditujukan untuk mengetahui hubungan sebab akibat antara dua variabel atau lebih. Teknik pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling* yaitu peneliti menentukan sampel berdasarkan kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* diperoleh sebanyak 147 sampel penelitian dari 49 perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2020. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa dewan direksi berpengaruh positif dan tidak signifikan terhadap profitabilitas, komisaris independen berpengaruh negatif dan signifikan terhadap profitabilitas, komite audit berpengaruh positif dan signifikan terhadap profitabilitas, *leverage* berpengaruh negatif dan signifikan terhadap profitabilitas, dan modal kerja berpengaruh positif dan signifikan terhadap profitabilitas.

Kata Kunci: *Good Corporate Governance*, *Leverage*, Modal Kerja, Profitabilitas.

ABSTRACT

This research aimed to examine the effect of Good Corporate Governance, Leverage, and Working Capital on Profitability. While Good Corporate Governance was measured by Board of Director, Independent Commissioner, and Audit Committee. Meanwhile, leverage was measured by Debt to Equity Ratio (DER) and Working Capital. Moreover, profitability was measured by Return On Asset (ROA).

The research was quantitative with causal-comparatives as its approach. The approach was used to find out the cause-effect relationship among two variables or more. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 147 research samples from 49 Goods Consumption industries which were listed on Indonesia Stock Exchange (IDX) during 2018-2020. Additionally, the data analysis technique used multiple linear regression with SPSS 26.

The research result concluded that board of director had a positive but insignificant effect on profitability. On the other hand, independent commissioner had a negative and significant effect on profitability. In contrast, audit committee had a positive and significant effect on profitability. However, leverage had a negative and significant effect on profitability. In addition, working capital had a positive and significant effect on profitability.

Keywords: Good Corporate Governance, Leverage, Working Capital, Profitability

