

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* terhadap kinerja perusahaan. *Good Corporate Governance* diukur dengan dewan komisaris, dewan direksi, komisaris independen, dan komite audit sedangkan kinerja perusahaan diukur dengan *Return On Asset* (ROA). Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan *purposive sampling*, yaitu pemilihan sampel dengan kriteria – kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 100 sampel dari 25 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama tahun 2017 – 2020. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 27. Hasil penelitian menunjukkan bahwa variabel dewan komisaris tidak berpengaruh terhadap kinerja perusahaan, variabel dewan direksi berpengaruh terhadap kinerja perusahaan, komisaris independen tidak berpengaruh terhadap kinerja perusahaan, dan komite audit tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci: *good corporate governance*, dewan komisaris, dewan direksi, komisaris independen, komite audit, *return on asset*.



ABSTRACT

This research aimed to examine the effect of Good Corporate Governance on the company's performance. Good Corporate Governance was measured by the board of commissioners, board of directors, independent commissioner, and audit committee meanwhile the company's performance was measured by Return On Asset (ROA). This research was quantitative. The research sample was obtained by purposive sampling i.e., sample selection with determining criteria. This research used purposive sampling, it obtained 100 from 25 banking companies listed on Indonesia Stock Exchange during the 2017-2020 periods. Moreover, the analysis method used multiple linear regressions analysis with SPSS program 27 version. The research result showed that the board of commissioners did not have any effect on the company's performance, the variable of the board of directors affected the company's performance, while the independent commissioner did not affect the company's performance, and the audit committee did not affect the financial performance.

Keywords: Good Corporate Governance, board of commissionaire, board of director, independent commissionaire, audit committee, return on assets.



I certify that this translation is true and accurate, Prepared by a professional translator. This translator is provided on this day 21 / 12 / 2021

M. Faisal, S.Pd. M.Pd

STIESIA Language Center
Menur Pampungan 30 Surabaya 60118, Indonesia