

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* terhadap kinerja keuangan. Kinerja keuangan diukur dengan *return on asset*, sedangkan *good corporate governance* diproksikan dalam bentuk komite audit, komisaris independen, dan kepemilikan manajerial. Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapat sebanyak 46 sampel dari 46 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama tahun 2017-2019. Metode analisis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian memperoleh bukti bahwa (a) komite audit tidak berpengaruh terhadap kinerja keuangan, (b) komisaris independen berpengaruh negatif terhadap kinerja keuangan, (c) kepemilikan manajerial berpengaruh positif terhadap kinerja keuangan.

**Kata Kunci:** *good corporate governance*, komite audit, komisaris independen, kepemilikan manajerial, kinerja keuangan.



## **ABSTRACT**

*This research aimed to examine the effect of good corporate governance on financial performance. The financial performance was measured by return on assets, while the good corporate governance was proxy with the audit committee, independent commissioner, and managerial ownership. Furthermore, this research was quantitative. Meanwhile, the research samples used the purposive sampling method i.e., a sample selection with criteria given. The purposive sampling method obtained 46 samples from 46 banking companies listed on Indonesia Stock Exchange during the 2017-2019 period. Moreover, the analysis method used multiple linear regressions analysis. In addition, the research result concluded that (a) the Audit Committee did not affect the financial performance; (b) independent commissioners had a negative effect on the financial performance; c) On the other hand, the managerial ownership had a positive effect on the financial performance.*

**Keywords:** *Good Corporate Governance, Audit Committee, Independent Commissioner, Managerial Ownership, Financial Performance*

