

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh corporate governance mechanism dan firm size terhadap kinerja keuangan. Obyek penelitian perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2017 –2019.

Penelitian ini menggunakan metode purposive sampling. Populasi yang digunakan dalam penelitian ini sebanyak 58 perusahaan dengan data yang diobservasi sebanyak 157 sampel, metode analisis yang digunakan menggunakan analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa corporate governance mechanism yang diproksikan dengan kepemilikan manajerial, kepemilikan institusional, komite audit, dan komisaris independen tidak berpengaruh terhadap kinerja keuangan. Sedangkan firm size berpengaruh positif terhadap kinerja keuangan.

Kata kunci : Corporate governance mechanism, Kepemilikan manajerial, kepemilikan institusional, komite audit, komisaris independen, firm size, kinerja keuangan.



ABSTRACT

This research aimed to examine the effect of Corporate Governance Mechanism and firm size on financial performance of Property and Real Estate companies. While the population was Property and Real Estate companies which were listed on Indonesia Stock Exchange (IDX) during 2017-2019.

The data collection technique used purposive sampling technique, in which the sample was based on criteria given. In line with that, there were 157 Property and Real Estate companies as the research sample. Moreover, the data analysis technique used multiple linear regression.

According to their search result, it concluded that Corporate Governance Mechanism which referred to managerial ownership, institutional ownership, audit committee, and independent commissioner did not affect financial performance of Property and Real Estate companies which were listed on Indonesia Stock Exchange (IDX) during 2017-2019. On the other hand, firm size had a positive effect on financial performance of Property and Real Estate companies which were listed on Indonesia Stock Exchange (IDX) during 2017-2019.

Keywords: Corporate Governance Mechanism, Managerial Ownership, Institutional Ownership, Audit Committee, Independent Commissioner, Firm Size, Financial Performance



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M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia