

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* dan *firm size* terhadap kinerja keuangan pada perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2020.

Jenis penelitian ini adalah penelitian kuantitatif dengan data penelitian yang digunakan adalah data sekunder berupa *annual report*. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling* dengan data yang diperoleh sebanyak 56 data sampel dari 14 perusahaan selama 4 periode. Variabel *good corporate governance* diproksikan dengan kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, serta variabel *firm size* yang pengukurannya menggunakan total aset, dan kinerja keuangan yang diproksikan dengan *Return On Asset* (ROA). Metode analisis yang digunakan adalah Analisis Regresi Berganda dengan menggunakan aplikasi *Statistical Package for Social Sciences* (SPSS).

Hasil penelitian menunjukkan bahwa: 1) Kepemilikan manajerial tidak berpengaruh terhadap kinerja keuangan, artinya rendahnya kepemilikan manajerial tidak memberikan pengaruh terhadap kinerja keuangan. 2) Kepemilikan institusional berpengaruh positif dan signifikan terhadap kinerja keuangan, artinya semakin banyaknya kepemilikan institusional kinerja keuangan semakin membaik. 3) Komisaris independen berpengaruh negatif dan signifikan terhadap kinerja keuangan, artinya semakin banyak komisaris independen menyebabkan penurunan pada kinerja keuangan. 4) Komite audit tidak berpengaruh terhadap kinerja keuangan, artinya banyaknya komite audit tidak memberikan peningkatan terhadap kinerja keuangan. 5) *Firm size* tidak berpengaruh terhadap kinerja keuangan, artinya semakin besar ukuran perusahaan, tidak menjamin peningkatan pada kinerja keuangan.

Kata kunci: *good corporate governance*, *firm size*, kinerja keuangan

ABSTRACT

This research aimed to examine the effect of good corporate governance and firm size on the financial performance of industry companies listed on The Indonesia Stock Exchange (IDX) in the 2017-2020 period.

The research was quantitative with the secondary research data through annual reports. Furthermore, the sample collection technique used purposive sampling obtained 56 samples data from 14 companies during the four period. Moreover, the variable of good corporate governance was proxy with managerial ownership, institutional ownership, independent commissioner, audit committee, and the firm value variable measured by total assets, and financial performance was proxy with Return On Asset (ROA). In addition, the research analysis method used multiple regression analysis with the application of Statistical Package for Social Sciences (SPSS).

The research result concluded that: 1) managerial ownership did not affect the financial performance, which meant that the low managerial ownership did not affect the financial performance. 2) institutional ownership had a positive and significant effect on the financial institution, which meant the greater the institutional ownership, the better the financial performance. 3) The independent commissioner had a negative and significant effect on the financial performance, which meant that the greater the independent commissioner caused the decrease in the financial performance. 4) The audit committee did not affect the financial performance, which meant that the number of audit committees did not provide an increase in financial performance. 5) Firm size did not affect the financial performance, which meant that the greater the firm size, did not guarantee the financial performance.

Keywords: *good corporate governance, firm size, financial performance*

