

ABSTRAK

Sheren (01012180107)

PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN

(xvii + 73 halaman: 1 Gambar; 11 Tabel; 5 Lampiran)

Tujuan penelitian ini yakni untuk menguji pengaruh *good corporate governance* terhadap kinerja keuangan perusahaan. *Corporate governance* diproksikan dengan dewan komisaris independen, kualitas komite audit, serta kepemilikan institutional. Kinerja keuangan perusahaan diproksikan dengan *return on assets*. Data pada penelitian ini adalah data sekunder yaitu perusahaan *consumer goods* yang terdaftar pada BEI periode 2018-2020. Metode yang digunakan dalam penelitian ini adalah metode *purposive sampling*. Sampel yang didapatkan dalam penelitian ini ialah sebanyak 128 sampel dengan 44 perusahaan di sektor *consumer goods*. Hasil penelitian menunjukkan bahwa dewan komisaris independen serta kepemilikan institutional mempengaruhi kinerja keuangan perusahaan, sementara kualitas komite audit tidak memiliki pengaruh terhadap kinerja keuangan perusahaan.

Referensi: 42 (1976-2021)

Kata kunci: Good Corporate Governance, Dewan Komisaris Independen, Kualitas Komite Audit, Kepemilikan Institutional, Return on Assets.

ABSTRACT

Sheren (01012180107)

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE ON COMPANY FINANCIAL PERFORMANCE

(xvii + 73 page: 1 Picture; 11 Table; 5 Attachment)

The purpose of this research is to analyze the influence of good corporate governance toward company financial performance. Corporate governance is proxied by independent commissioners, audit committee quality, and institutional ownership. The company's financial performance is proxied by return on asset. The data in this study is secondary data, which is consumer goods companies listed on the IDX for the 2018-2020 period. The method used in this research is purposive sampling method. The samples obtained in this study were 128 samples with 44 companies in the consumer goods sector. The results show that independent board of commissioners and institutional ownership affect the company's financial performance, while the quality of the audit committee has no effect on the company's financial performance.

Reference: 42 (1976-2021)

Keyword: Good Corporate Governance, Independent Commissioners, Audit Committee Quality, Institutional Ownership, Return on Assets.