

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh penerapan *good corporate governance* terhadap kinerja keuangan pada perusahaan manufaktur yang terdaftar di be. Variabel independen yang digunakan adalah komite audit, kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dewan direksi, ukuran perusahaan. Variabel dependen yang digunakan adalah kinerja keuangan. Populasi dalam penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2013-2015. Sampel yang dikumpulkan menggunakan metode *purposive sampling*. Total 19 perusahaan ditentukan sebagai sampel. Metode analisis penelitian ini menggunakan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa komite audit, kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dan ukuran perusahaan tidak berpengaruh signifikan terhadap kinerja keuangan. Sementara itu dewan direksi berpengaruh signifikan terhadap kinerja keuangan. Hasil koefisien determinasi menunjukkan sebesar 16.3%. Hasil tersebut menandakan kemampuan variabel independen dalam menjelaskan variabel dependen sementara 83.7% dijelaskan oleh variabel lain.

Kata Kunci : komite audit, kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dewan direksi, ukuran perusahaan, kinerja keuangan

ABSTRACT

This study aimed to get empirical evidence about The influence of the application of good corporate governance to the financial performance at manufacturing companies listed on bej. Independent variables used are audit committee, managerial ownership, institutional ownership, independent board of commissioner, board of directors, company size. The dependent variable used is financial performance. The population in this research is manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period 2013-2015. Samples were collected using purposive sampling method. A total of 19 companies was determined as a sample. The method of analysis of this study using multiple linear regression. The results of this study indicate that audit committees, managerial ownership, institutional ownership, independent board of commissioners, and firm size have no significant effect on financial performance. Meanwhile, the board of directors has a significant effect on financial performance. Results showed determination coefficient of 16.3%. These results indicate the ability of independent variables in explaining the dependent variable while 83.7 % is explained by other variables.

Keywords: *Audit committee, managerial ownership, institutional ownership, independent board of commissioners, board of directors, company size, financial performance*