

ABSTRAK

Penelitian ini memiliki tujuan yaitu untuk menguji pengaruh *Good Corporate Governance* Terhadap Profitabilitas Perusahaan. *Good Corporate governance* dalam penelitian ini diprosikan dengan dewan direksi, dewan komisaris, komite audit, kepemilikan manajerial. Profitabilitas perusahaan diukur dengan *Return on Equity* (ROE). Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis linier berganda. Data yang digunakan dalam penelitian ini adalah data sekunder yang bersumber pada perusahaan makanan dan minuman yang terdaftar dalam Bursa Efek Indonesia periode 2014-2017. Pengambilan sampel pada penelitian ini menggunakan metode *Purposive Sampling*. Sebagaimana kriteria pengambilan sampel diperoleh 14 perusahaan yang memenuhi kriteria sehingga jumlah observasi dalam penelitian ini berjumlah 56 pengamatan. Hasil penelitian ini menunjukkan bahwa (1) Dewan Direksi berpengaruh terhadap ROE, (2) Dewan Komisaris berpengaruh terhadap ROE, (3) Komite Audit tidak berpengaruh terhadap ROE, (4) Kepemilikan Manajerial tidak berpengaruh terhadap ROE.

Kata Kunci : Dewan Direksi, Dewan Komisaris, Komite Audit, Kepemilikan Manajerial dan Profitabilitas.

ABSTRACT

The purpose of this research is to tests the influence of Good Corporate Governance to company profitability. Good Corporate Governance in this study is board of directors, board of Commissioners, audit committee, managerial ownership. The company's profitability is measured by using the Return on Equity (ROE). This research has been carried out by using quantitative approach and multiple linear analysis method. The data is the secondary data which has been obtained from food and beverage companies which are listed in Indonesia Stock Exchange in 2014-2017 periods. The sampling has been done by using purposive sampling method. 14 companies which meet the criteria have been selected as samples so that the observation in this research are 56 observations. The results of this research indicate that board of directors have effect on ROE, board of Commissioners have effect on ROE, Audit committee does not have effect on ROE and managerial ownership does not have effect on ROE

Keywords: *board of directors, board of Commissioners, audit committee, managerial ownership, ROE*