

ABSTRAK

Penelitian ini memiliki tujuan yaitu untuk menguji pengaruh *Good Corporate Governance* yang diukur dengan dewan komisaris independen, kepemilikan manajerial, komite audit serta pengaruh *Corporate Social Responsibility*. Kinerja keuangan diukur dengan Tobins'Q. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis linier berganda. Data yang digunakan dalam penelitian ini adalah data sekunder yang bersumber pada perusahaan *property* dan *real estate* yang terdaftar dalam Bursa Efek Indonesia periode 2013-2017. Pengambilan sampel pada penelitian ini menggunakan metode *Purposive Sampling*. Sebagaimana kriteria pengambilan sampel diperoleh 31 perusahaan yang memenuhi kriteria sehingga jumlah observasi dalam penelitian ini berjumlah 141 pengamatan setelah dilakukan *outlier*. Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial dan komite audit berpengaruh terhadap kinerja keuangan, sedangkan dewan komisaris independen dan *Corporate Social Responsibility* tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci: *good corporate governance*, dewan komisaris independen, kepemilikan manajerial, komite audit, *corporate social responsibility*, kinerja keuangan, Tobins'Q .

Abstract

This study has a purpose, namely to examine the effect of Good Corporate Governance as measured by independent board of commissioners, managerial ownership, audit committee and the influence of Corporate Social Responsibility. Financial performance is measured by Tobins'Q. This study uses a quantitative approach with multiple linear analysis methods. The data used in this study are secondary data sourced from property and real estate companies listed on the Indonesia Stock Exchange for the period 2013-2017. Sampling in this study uses the Purposive Sampling method. As the sampling criteria obtained 31 companies that met the criteria so that the number of observations in this study amounted to 141 observations after the outlier was carried out. The results of this study indicate that managerial ownership and audit committees influence financial performance, while independent board of commissioners and Corporate Social Responsibility have no effect on financial performance.

Keywords: good corporate governance, independent board of commissioners, managerial ownership, audit committee, corporate social responsibility, financial performance, Tobins'Q.