PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP

KINERJA PERUSAHAAN

(Studi empiris pada perusahaan Pertambangan tahun 2012-2017)

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Abstraksi

Penelitian ini bertujuan untuk menguji pengaruh Good Corporate Governance (GCG) terhadap kinerja perusahaan. Good Corporate Governance (GCG) diproksikan dengan dewan direksi, dewan komisaris, komite audit. Kinerja keuangan perusahaan diukur dengan Return On Asset (ROA). Populasi dalam penelitian ini adalah Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2012-2017. Teknik pemilihan sampel yaitu metode *purposive sampel*. Berdasarkan kriteria-kriteria yang telah ditentukan, diperoleh 25 perusahaan yang dijadikan sampel penelitian. Jenis data yang digunakan yaitu data sekunder berupa laporan tahunan dan laporan keuangan. Teknik analisis data menggunakan analisis regresi linear berganda.

Hasil penelitian ini menujukkan bahwa komite audit tidak berpengaruh terhadap kinerja perusahaan, sedangkan dewan direksi dan dewan komisaris berpengaruh positif terhadap kienerja perusahaan (ROA).

Kata kunci: Corporate governance, dewan direksi, dewan komisaris, komite audit, Return On Asset (ROA).

THE EFFECT OF GOOD CORPORATE GOVERNANCE ON

COMPANY PERFORMANCE

(Empirical studies on Mining companies in 2012-2017)

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Abstract

This study aimed to examine the effect of Good Corporate Governance (GCG) on company performance. Good Corporate Governance (GCG) is proxied by the board of directors, board of commissioners, audit committee. The company's financial performance is measured by Return On Assets (ROA). The population in this study is a Mining Company listed on the Indonesia Stock Exchange (IDX) in 2012-2017. The sample selection technique is purposive sampling method. Based on the criteria that have been determined, 25 companies chosen as sample. The type of data used is secondary data in the form of annual reports and financial statements. The data analysis technique using multiple linear regression analysis.

The results of this study indicate that the audit committee has no significant effect in company performance, while the board of directors and the board of commissioners affect the company's performance (ROA).

Keywords: *Corporate governance, board of directors, board of commissioners, audit committee, Return On Assets (ROA).*

KATA PENGANTAR