

ABSTRAK

Good Corporate Governance sebagai prinsip yang mengarahkan dan mengendalikan perusahaan agar mencapai keseimbangan antara kekuatan serta kewenangan perusahaan dalam memberikan pertanggungjawaban kepada *stakeholder*. Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* terhadap profitabilitas perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2019. *Good Corporate Governance* diukur menggunakan dewan komisaris, dewan direksi dan komite audit, sedangkan profitabilitas diukur menggunakan *Return On Asset* (ROA). Populasi penelitian ini berjumlah 46 perusahaan. Pengambilan sampel dilakukan dengan menggunakan teknik *purpose sampling*. Terdapat 29 perusahaan yang memenuhi kriteria sebagai sampel penelitian sehingga data penelitian berjumlah 58. Metode analisis data dalam penelitian ini adalah analisis regresi linier berganda. Pengujian hipotesis dilakukan dengan menggunakan uji statistik t (uji t) dan uji statistik F (uji F). Hasil penelitian menunjukkan bahwa secara parsial dewan komisaris memiliki pengaruh negatif dan tidak signifikan terhadap ROA, dewan direksi memiliki pengaruh positif dan signifikan terhadap ROA, dan komite audit memiliki pengaruh positif dan tidak signifikan terhadap ROA. Sedangkan secara simultan dewan komisaris, dewan direksi, dan komite audit memiliki pengaruh positif dan signifikan terhadap ROA perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2019.

Kata Kunci: Dewan Komisaris, Dewan Direksi, Komite Audit, ROA

ABSTRACT

Good Corporate Governance as a principle that directs and controls the company in order to achieve a balance between the strength and authority of the company in providing accountability to stakeholders. This study aims to examine the effect of *Good Corporate Governance* on the profitability of banking companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2019 period. *Good Corporate Governance* is measured using the board of commissioners, board of directors and audit committee, while profitability is measured using *Return On Assets* (ROA). The population of this study amounted to 46 companies. Sampling was done by using a *purpose sampling* technique. There are 29 companies that meet the criteria as research samples so that the research data is 58. The data analysis method in this study is multiple linear regression analysis. Hypothesis testing was carried out using the *t* statistical test (*t* test) and the *F* statistical test (*F* test). The results show that partially the board of commissioners has a negative and insignificant effect on ROA, the board of directors has a positive and significant effect on ROA, and the audit committee has a positive and insignificant effect on ROA. Meanwhile, the board of commissioners, board of directors, and audit committee simultaneously have a positive and significant influence on the ROA of banking companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2019 period.

Keywords: Board of Commissioners, Board of Directors, Audit Committee, ROA