

**ABSTRAK**  
**PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP**  
**KINERJA KEUANGAN PERBANKAN YANG TERDAFTAR DI BURSA**  
**EFEK INDONESIA**

**(Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek  
Indonesia Tahun 2018-2020)**

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Penerapan prinsip Good Corporate Governance (GCG) didalam dunia usaha terutama di Indonesia merupakan suatu tuntutan saat ini agar perusahaan tidak terlindas oleh persaingan global yang semakin keras. Penelitian ini bertujuan untuk mengetahui (1) Pengaruh dewan komisaris terhadap kinerja keuangan perbankan yang terdaftar di Bursa Efek Indonesia, (2) Pengaruh dewan komisaris independen terhadap kinerja keuangan perbankan yang terdaftar di Bursa Efek Indonesia, (3) Pengaruh dewan direksi terhadap kinerja keuangan perbankan yang terdaftar di Bursa Efek Indonesia, (4) Pengaruh komite audit terhadap kinerja keuangan perbankan yang terdaftar di Bursa Efek Indonesia, (5) Pengaruh kepemilikan institusional terhadap kinerja keuangan perbankan yang terdaftar di Bursa Efek Indonesia, (6) Pengaruh ukuran perusahaan terhadap kinerja keuangan perbankan yang terdaftar di Bursa Efek Indonesia. Dalam penelitian ini, berdasarkan kriteria purposive sampling diperoleh 22 perusahaan sebagai sampel. Data yang digunakan merupakan data sekunder berupa laporan tahunan perusahaan tahun 2018-2020 yang diperoleh melalui website resmi Bursa Efek Indonesia [www.idx.co.id](http://www.idx.co.id). Metode penelitian yang digunakan adalah metode penelitian analisis deskriptif, kuantitatif dengan pendekatan survei. Teknik analisis data yang digunakan adalah Analisis Regresi Linear Berganda, Uji Asumsi Klasik. Pengujian hipotesis dilakukan dengan menggunakan uji t dan uji F. Berdasarkan hasil penelitian dan hasil pengolahan data menunjukkan bahwa: (1) Dewan komisaris tidak berpengaruh signifikan terhadap kinerja keuangan, (2) Dewan komisaris independen tidak berpengaruh signifikan terhadap kinerja keuangan, (3) Dewan direksi berpengaruh positif signifikan terhadap kinerja keuangan, (4) Komite audit berpengaruh positif signifikan terhadap kinerja keuangan, (5) Kepemilikan institusional berpengaruh negatif signifikan terhadap kinerja keuangan, (6) Ukuran perusahaan tidak berpengaruh signifikan terhadap kinerja keuangan.

**Kata kunci:** Dewan Komisaris, Dewan Komisaris Independen, Dewan Direksi, Komite Audit, Kepemilikan Institusional, Ukuran Perusahaan, Kinerja Keuangan

**ABSTRACT**  
**THE EFFECT OF GOOD CORPORATE GOVERNANCE ON THE  
FINANCIAL PERFORMANCE OF BANKS LISTED ON THE INDONESIA  
STOCK EXCHANGE**

*(Case Study on Banking Companies Listed on the Indonesia Stock Exchange  
2018-2020)*

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*The application of the principles of Good Corporate Governance (GCG) in the business world, especially in Indonesia, is a current demand so that companies are not crushed by increasingly fierce global competition. This study aims to determine (1) The effect of the board of commissioners on the financial performance of banks listed on the Indonesia Stock Exchange, (2) The effect of independent commissioners on the financial performance of banks listed on the Indonesia Stock Exchange, (3) The influence of the board of directors on the financial performance of banks. listed on the Indonesia Stock Exchange, (4) The effect of the audit committee on the financial performance of banks listed on the Indonesia Stock Exchange, (5) The effect of institutional ownership on the financial performance of banks listed on the Indonesia Stock Exchange, (6) The effect of company size on the financial performance of banks listed on the Indonesia Stock Exchange. In this study, based on purposive sampling criteria, 22 companies were obtained as samples. The data used is secondary data in the form of company annual reports for 2018-2020 obtained through the official website of the Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id). The research method used is descriptive analysis research method, quantitative with a survey approach. The data analysis technique used is Multiple Linear Regression Analysis, Classical Assumption Test. Hypothesis testing was carried out using the *t* test and *F* test. Based on the results of the study and the results of data processing showed that: (1) the board of commissioners had no significant effect on financial performance, (2) the independent board of commissioners had no significant effect on financial performance, (3) the board of commissioners directors have a significant positive effect on financial performance, (4) the audit committee has a significant positive effect on financial performance, (5) institutional ownership has a significant negative effect on financial performance, (6) company size has no significant effect on financial performance.*

**Keywords:** *Board of Commissioners, Independent Board of Commissioners, Board of Directors, Audit Committee, Institutional Ownership, Company Size, Financial Performance*