

**PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE
TERHADAP KINERJA KEUANGAN PERUSAHAAN**

**(Studi Empiris pada Perusahaan Pertambangan Batubara yang terdaftar
dibursa efek Indonesia periode 2016-2017)**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dewan komisaris independen, komite audit, dewan direksi, dan kepemilikan institusional terhadap kinerja keuangan perusahaan. Berdasarkan hasil penelitian ini diharapkan dapat memberi masukan terhadap isu tentang mekanisme *Good Corporate Governance* (GCG) yang mempengaruhi kinerja keuangan perusahaan khususnya pada perusahaan pertambangan batubara.

Pengujian hipotesis dalam penelitian ini menggunakan alat analisis regresi linier berganda. Populasi pada penelitian ini adalah laporan keuangan perusahaan pertambangan batubara yang terdaftar di Bursa Efek Indonesia periode 2016-2017. Teknik pengambilan sampel dalam penelitian ini adalah dengan *purposive sampling*, sehingga dalam penelitian diperoleh 16 perusahaan pertambangan batubara yang terdaftar di Bursa Efek Indonesia periode 2016-2017 sebagai sampel penelitian.

Berdasarkan hasil penelitian diketahui bahwa dewan komisaris independen tidak berpengaruh terhadap kinerja keuangan (ROE). Komite audit tidak berpengaruh terhadap kinerja keuangan (ROE). Dewan direksi berpengaruh terhadap kinerja keuangan (ROE). Kepemilikan institusional tidak berpengaruh terhadap kinerja keuangan (ROE).

Kata kunci: *Good corporate governance*, kinerja keuangan perusahaan.

THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM ON COMPANY'S FINANCIAL PERFORMANCE

**(Case Study On Coal Mining Companies Listed On The Indonesian Stock
Exchange Period 2016-2017)**

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ABSTRACT

This study aims to analyze the influence of independent commissioners, audit committees, board of directors and institutional ownership on the company's financial performance. Based on the results of this study, it is expected to be able to provide input on the issue of the mechanism *good corporate governance* (GCG) that affects the company's financial performance, especially in coal mining companies.

Hypothesis testing in this study using multiple linear regression analysis. The population in the study is the financial statement of coal mining companies listed on the Indonesian stock exchange period 2016-2017. The sampling technique in this study was *purposive sampling*, so that in this study 16 coal mining companies were listed on the Indonesian stock exchange period 2016-2017, as search samples.

Based on the results of the study, it was found that the independent board of commissioners does not affect the company's financial performance. Audit committee does not affect on the company's financial performance. The board of directors influences the company's financial performance. Institutional ownership does not affect the company's financial performance.

Keywords : good corporate governance, company's financial performance