

ABSTRAK

Persaingan dunia bisnis saat ini sangat ketat sehingga perlu adanya penerapan *Good Corporate Governance*. Penerapan *Good Corporate Governance* dapat meningkatkan kinerja perusahaan. Kinerja perusahaan yang tinggi akan berdampak pada nilai perusahaan. Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* terhadap kinerja perusahaan Farmasi yang terdaftar di Bursa Efek Indonesia. Faktor-faktor yang diuji dalam penelitian ini adalah jumlah dewan komisaris, dewan direksi dan komite audit. Kinerja perusahaan diukur dengan *Return On Asset* (ROA). Pengumpulan data menggunakan metode *purposive sampling* terhadap perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2014-2017, sebanyak 8 perusahaan digunakan sebagai sampel. Metode analisis yang digunakan adalah regresi berganda. Hasil penelitian ini menunjukkan bahwa secara parsial antara Dewan Komisaris dan Dewan Direksi terhadap kinerja perusahaan (ROA) pada perusahaan farmasi yang terdaftar di BEI mempunyai pengaruh negatif dan signifikan, sedangkan Komite Audit mempunyai pengaruh positif dan signifikan. Sedangkan secara simultan menunjukkan bahwa Dewan Komisaris, Dewan Direksi dan Komite Audit terhadap kinerja perusahaan (ROA) terdapat pengaruh positif dan signifikan.

Kata Kunci : *Corporate Governance*, Dewan Komisaris, Dewan Direksi, dan Komite Audit.

ABSTRACT

Competition of the business world today's is very tight so its really need to implementation the Good Corporate Governance. Implementation of the Good Corporate Governance can improve the performance of the company. High performance of enterprise will have an impact on the value of the company. This study aims to examine the effect of good corporate governance on the performance of pharmaceutical companies listed on the Indonesia Stock Exchange. The factors tested in this study were the number of board of commissioners, board of directors and audit committee. Company performance is measured by Return On Assets (ROA). Data collection uses a purposive sampling method for companies listed on the Indonesia Stock Exchange in 2014-2017, as many as 8 companies used as samples. The analytical method used is multiple regression. The results of this study indicate that partially between the Board of Commissioners and the Board of Directors on company performance (ROA) in pharmaceutical companies listed on the Stock Exchange have a negative and significant influence, while the Audit Committee has a positive and significant influence. While simultaneously showing that the Board of Commissioners, the Board of Directors and the Audit Committee on company performance (ROA) have a positive and significant influence.

Keywords: Corporate Governance, Board of Commissioners, Board of Directors, and Audit Committee.