

ABSTRAK

PENGARUH IMPLEMENTASI *CORPORATE GOVERNANCE* TERHADAP PROFITABILITAS PERUSAHAAN (Studi kasus pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2016-2017)

Corporate Governance merupakan sebuah sistem yang mengatur hubungan antara para stakeholder perusahaan, berkaitan dengan hak dan kewajiban. Pengimplementasian diharapkan akan memiliki dampak yang positif bagi perusahaan. Profitabilitas merupakan salah satu pengukuran bagi kinerja suatu bank, profitabilitas suatu bank menunjukkan kemampuan bank tersebut dalam menghasilkan laba selama periode tertentu pada tingkat penjualan, asset dan modal saham tertentu. *Return On Equity* merupakan salah satu alat utama investor yang digunakan dalam menilai kelayakan suatu saham. Dalam perhitungannya secara umum ROE dihasilkan dari pembagian laba dengan ekuitas selama satu tahun terakhir. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh Implementasi *Corporate Governance* terhadap Profitabilitas pada perusahaan. Penelitian ini dilakukan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2016-2017. Jumlah sampel yang digunakan 15 perusahaan dengan metode *Purposive Sampling* Variabel Independen yang digunakan dalam penelitian ini ada 4 yaitu, Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Direksi dan Komite Audit. Variabel Dependen yang digunakan adalah Profitabilitas. Teknik analisis yang digunakan Analisis Regresi Linier Berganda dan Uji Asumsi Klasik. Hasil Penelitian menunjukkan Kepemilikan Institusional berpengaruh terhadap Profitabilitas, Dewan Komisaris Independen tidak berpengaruh terhadap Profitabilitas, Dewan direksi berpengaruh terhadap Profitabilitas dan Komite Audit tidak berpengaruh terhadap Profitabilitas.

Kata Kunci: *Corporate Governance*, Profitabilitas, ROE, Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Direksi, Komite Audit.

ABSTRAC

THE EFFECT OF CORPORATE GOVERNANCE IMPLEMENTATION ON COMPANY PROFITABILITY *(study on banking companies listed on the Indonesia Stock Exchange for the period 2016-2017)*

Corporate Governance is a system that regulates relationships between corporate stakeholders, relating to rights and obligations. Implementation is expected to have a positive impact on the company. Profitability is one measurement for the performance of a bank, the profitability of a bank shows the ability of the bank to generate profits during a certain period at the level of sales, assets and certain share capital. Return On Equity is one of the main tools of investors used in assessing the feasibility of a stock. In general calculation, ROE is generated from the distribution of profits with equity over the past year. The purpose of this study was to determine the effect of Corporate Governance Implementation on Profitability in the company. This research was conducted at banking companies listed on the Indonesia Stock Exchange for the period 2016-2017. The number of samples used by 15 companies with the Independent Variable Sampling Sampling method used in this study are 4, namely, Institutional Ownership, Independent Board of Commissioners, Board of Directors and Audit Committee. The Dependent variable used is Profitability. The analysis technique used is Multiple Linear Regression Analysis and Classical Assumption Test. The results showed that Institutional Ownership had an effect on Profitability, the Independent Board of Commissioners had no effect on Profitability, the Board of Directors had an effect on Profitability and the Audit Committee had no effect on Profitability.

Keywords: Corporate Governance, Profitability, ROE, Institutional Ownership, Independent Board of Commissioners, Board of Directors, Audit Committee.