

ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis pengaruh mekanisme Corporate Governance yang terdiri dari ukuran dewan komisaris, ukuran dewan direksi, komisaris independen, ukuran perusahaan terhadap kinerja keuangan perusahaan perbankan selama tahun 2015 sampai 2017. Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Pengambilan sampel menggunakan metode purposive sampling diperoleh 30 perusahaan perbankan pada setiap tahunnya. Penelitian ini menggunakan data sekunder yang berupa annual report 30 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2015 sampai 2017. Pengujian hipotesis menggunakan analisis deskriptif, uji asumsi klasik, regresi linier berganda. Hasil penelitian menunjukkan ukuran dewan direksi, komisaris independen dan ukuran perusahaan berpengaruh signifikan terhadap kinerja keuangan (ROA). Namun dalam penelitian menunjukkan ukuran dewan komisaris tidak terbukti berpengaruh signifikan terhadap kinerja keuangan (ROA).

Kunci: corporate governance, kinerja keuangan, return on asset

ABSTRACT

The purpose of this study was to analyze the effect of the Corporate Governance mechanism consisting of board of directors size, board of commissioners size, independent commissioner, company size on the financial performance of banking companies during 2015 to 2017. The population in this study were banking companies listed on the Indonesia Stock Exchange . Sampling of data in this study using purposive sampling method obtained 30 banking companies each year. This study uses secondary data in the form of annual reports of 30 banking companies listed on the Indonesia Stock Exchange from 2015 to 2017. The method to testing of hypotheses using descriptive analysis, classic assumption test, multiple linear regression. The results showed that the size of the board of directors, independent commissioners and company size had a significant effect on financial performance (ROA). However, in the study, the size of the board of commissioners was not proven to have a significant effect on financial performance (ROA).

Keyword : corporate governance, financial performance, return on asset