

**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 2016-2018)**

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ABSTRACT

Good Corporate Governance (GCG) is the rules, standards and organizations in the economic field related to company regulations, directors and managers as well as the breakdown and elaboration of duties and authorities as well as accountability to investors (shareholders and creditors). This study aims to analyze the influence of the Independent Board of Commissioners, the Audit Committee and the Board of Directors on the financial performance of the coal mining company. Later the results of this study are expected to provide input on the issue of the mechanism of Good Corporate Governance (GCG) that affects the company's financial performance, especially in coal mining companies. Testing the hypothesis in this study using multiple linear regression analysis. The population in this study is the financial statements of coal mining companies listed on the Indonesia Stock Exchange in 2016-2018. And for the sample obtained 17 coal mining companies. Based on the results of the study note that the Independent Board of Commissioners influences the company's financial performance, the Audit Committee does not affect the company's financial performance, the Board of Directors does not affect the company's financial performance, and the Independent Board of Commissioners, the Audit Committee and the Board of Directors together do not affect the financial performance of the company.

Keywords: Good Corporate Governance, corporate financial performance

**PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* (GCG)
TERHADAP KINERJA KEUANGAN PERUSAHAAN**

**(Studi Empiris pada Perusahaan Pertambangan Sektor Batubara Yang
Terdaftar Di Bursa Efek Indonesia Tahun 2016-2018)**

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ABSTRAK

Tata kelola perusahaan adalah aturan, standar dan organisasi di bidang ekonomi yang mengatur perilaku pemilik perusahaan, direktur dan menejer serta perincian dan penjabaran tugas dan wewenang serta pertanggungjawabannya kepada investor (pemegang saham dan kreditor. Penelitian ini bertujuan untuk menganalisis Pengaruh Dewan Komisaris Independen, Komite Audit, dan Dewan Direksi terhadap kinerja keuangan perusahaan pertambangan sektor batubara. Nantinya hasil penelitian ini diharapkan dapat memberi masukan terhadap isu tentang mekanisme *Good Corporate Governance* (GCG) yang mempengaruhi kinerja keuangan perusahaan khususnya pada perusahaan pertambangan sektor batubara. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi linear berganda. Populasi dalam penelitian ini adalah laporan keuangan perusahaan pertambangan sektor batubara yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Dan untuk sampel diperoleh 17 perusahaan pertambangan sektor batubara. Berdasarkan hasil penelitian diketahui bahwa Dewan Komisaris Independen berpengaruh terhadap kinerja keuangan perusahaan, Komite Audit tidak berpengaruh terhadap kinerja keuangan perusahaan, Dewan Direksi tidak berpengaruh terhadap kinerja keuangan perusahaan, dan Dewan Komisaris Independen, Komite Audit, dan Dewan Direksi secara bersama-sama tidak berpengaruh terhadap kinerja keuangan perusahaan.

Kata kunci : *Good Corporate Governance*, kinerja keuangan perusahaan