

ABSTRACT

This study aims to examine the effects of corporate governance mechanism on the financial performance of banking. Financial performance is calculated by using return on asset (ROA), mean while the corporate governance mechanism determined by variable board of commissioners, board of directors, and firm size. The population of this study is the annual report of banking companies listed on the Stock Exchange in 2016-2018. The type of data used is secondary data. The number of samples used as many as 10 companies were taken through purposive sampling. The method of analysis of this research used multi regression. The result of this research showed that board of commissioners had positive and significant influence to financial performance; board of directors had negative and significant influence to financial performance; and firm size had positive and significant influence financial performance.

Keywords: Corporate Governance, board of commissioners, board of directors, firm size

ABSTRAK

Penelitian ini bertujuan untuk menguji pegraruh mekanisme corporate governance terhadap kinerja keuangan perbankan. Kinerja keuangan dihitung dengan menggunakan *retur on asset* (ROA), sedangkan mekanisme corporate governance ditentukan oleh variabel dewan komisaris, dewan direksi dan ukuran perusahaan. Populasi dari penelitian ini yaitu *annual report* perusahaan perbankan yang terdaftar di BEI tahun 2016-2018. Jenis data yang digunakan adalah data sekunder. Jumlah sampel yang digunakan sebanyak 10 perusahaan yang diambil melalui *purposive sampling*. Metode analisis dari penelitian ini menggunakan regresi berganda. Hasil penelitian ini menunjukkan bahwa ukuran dewan komisaris berpengaruh positif dan signifikan terhadap kinerja keuangan, ukuran dewan direksi berpengaruh negatif dan signifikan terhadap kinerja keuangan dan ukuran perusahaan berpengaruh positif dan signifikan terhadap kinerja keuangan.

Kata Kunci : *Corporate Governance*, Dewan Komisaris, Dewan Direksi, Ukuran Perusahaan.