

PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA  
KEUANGAN

(Studi Empiris Pada Bank Umum Syariah Indonesia Tahun 2015-2019)

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**ABSTRAK**

Kinerja keuangan merupakan suatu gambaran sampai mana tingkat keberhasilan yang dicapai perusahaan dalam kegiatan operasionalnya. Tujuan penelitian ini adalah untuk mengetahui pengaruh *good corporate governance* terhadap kinerja keuangan. Pengambilan sampel menggunakan teknik *purposive sampling* yaitu pengambilan sampel menggunakan kriteria tertentu, sehingga didapat sampel dalam penelitian ini sebanyak 11 perbankan syariah yang beroperasi pada tahun 2015-2019. Pengukuran *good corporate governance* diukur menggunakan *self assessment*. Kinerja keuangan diukur dengan *Non Performing Financing* (NPF), *Return On Assets* (ROA), *Return On Equity* (ROE). Metode analisis data yang digunakan adalah Statistik Deskriptif, Uji Asumsi Klasik, Regresi Linier Sederhana, dan Uji Parsial. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif antara *good corporate governance* terhadap *non performing financing*, namun berpengaruh negatif signifikan antara *good corporate governance* terhadap *return on assets*, dan berpengaruh positif antara *good corporate governance* terhadap *return on equity*.

Kata kunci: *Good Corporate Governance*, Kinerja keuangan, *Non Performing Financing*, *Return On Asset*, *Return On Equity*.

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**ABSTRACT**

Financing performance is an illustration of the level of success achieved by the company in its operational activities. The purpose of this study was to determine the effect of good corporate governance on financial performance. Sampling using purposive sampling technique, namely sampling using certain criteria, so that the sample in this study were 11 Islamic banks operating in 2015-2019. The measurement of good corporate governance is measured using self assessment. Financial performance is measured by Non Performing Financing (NPF), Return On Assets (ROA), Return On Equity (ROE). The data analysis method used is descriptive statistics, classical assumption test, simple linear regression, and partial test. The results show that there is a positive influence between good corporate governance on non-performing financing, but a significant negative effect between good corporate governance on return on assets, and a positive effect between good corporate governance on return on equity.

Keywords: Good Corporate Governance, Financial Performance, NonPerforming Financing, Return On Assets, Return On Equity.