

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme good corporate governance ukuran perusahaan terhadap kinerja keuangan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Teknik pengumpulan data dengan studi pustaka dan dokumentasi. Populasi dalam penelitian ini adalah semua perusahaan perbankan yang terdaftar di BEI periode 2018-2022 yaitu sebanyak 28 perusahaan. Analisis data dengan uji statistik deskriptif, uji asumsi klasik (normalitas, multikolonieritas, heteroskedastisitas dan autokorelasi), uji regresi logistik dan uji hipotesis (uji t). Hasil penelitian menunjukkan bahwa ukuran dewan direksi berpengaruh terhadap kinerja keuangan, sedangkan ukuran dewan komisaris, ukuran komite audit dan ukuran dewan komisaris independen tidak berpengaruh terhadap kinerja keuangan perusahaan pertambangan. Hal ini mengindikasikan bahwa semakin besar ukuran Dewan Direksi maka fungsi pengawasan semakin baik.

Kata kunci: Ukuran Dewan Direksi, Ukuran Komite Audit, Kinerja Keuangan, Ukuran Perusahaan dan Good Corporate Governance.

ABSTRACT

This study aims to determine the effect of good corporate governance mechanisms on company size on the financial performance of mining companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. Data collection techniques with literature and documentation. The population in this study were all banking companies listed on the IDX for the 2018-2022 period, namely 28 companies. Data analysis with descriptive statistical test, classical assumption test (normality, multicollinearity, heteroscedasticity and autocorrelation), logistic regression test and hypothesis test (t test). The results showed that the size of the board of directors has an effect on financial performance, while the size of the board of commissioners, the size of the audit committee and the size of the independent board of commissioners have no effect on the financial performance of mining companies. This indicates that the larger the size of the Board of Directors, the better the oversight function.

Keywords: Size of the Board of Directors, Size of the Audit Committee, Financial Performance, Company Size and Good Corporate Governance.