

## ABSTRAK

### PENGARUH PENERAPAN MEKANISME INTERNAL GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN

(Studi Pada Perusahaan Real Estate Dan Property Yang Terdaftar Di Bursa Efek  
Indonesia Tahun 2016)

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *Good Corporate Governance* yang diproksikan dengan komisaris independen, dewan direksi, dan komite audit dan kinerja keuangan sebagai variabel independen. Kinerja perusahaan keuangan diukur menggunakan *Tobin's Q*.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Periode 2016. Data perusahaan dapat diakses melalui situs [www.idx.co.id](http://www.idx.co.id). Sampel dalam penelitian ini berjumlah 34 sampel. Teknik analisis data dari penelitian ini meliputi uji asumsi klasik, analisis regresi linear berganda, dan uji hipotesis.

Hasil penelitian ini menunjukkan bahwa dewan komisaris tidak berpengaruh signifikan terhadap kinerja keuangan (*Tobin's Q*), dewan direksi tidak berpengaruh signifikan terhadap kinerja keuangan (*Tobin's Q*) dan komite audit tidak berpengaruh signifikan terhadap kinerja keuangan (*Tobin's Q*). Serta secara bersama-sama dewan komisaris, dewan direksi dan komite audit tidak berpengaruh signifikan terhadap kinerja keuangan (*Tobin's Q*). Hal ini berarti *Bahwa mekanisme internal Good Corporate Governance*, dewan komisaris,

dewan direksi dan komite audit tidak berpengaruh terhadap kinerja perusahaan baik secara parsial maupun simultan.

**Kata kunci: Good Corporate Governance, Dewan komisaris, Dewan Direksi,  
Komite audit, *Tobin's Q***

**ABSTRACT*****EFFECT OF IMPLEMENTATION OF GOOD CORPORATE  
GOVERNANCE INTERNAL MECHANISM ON FINANCIAL  
PERFORMANCE***

***(Study on Real Estate Companies and Property Registered on the Bursa Efek  
Indonesia 2016)***

*This study aims to examine the effect of the Good Corporate Governance mechanism that is proxied by independent commissioners, board of directors, and audit committee and financial performance as independent variables. The company's financial performance is measured using Tobin's Q.*

*The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2016. The company data can be accessed through the [www.idx.co.id](http://www.idx.co.id) site. The sample in this study amounted to 34 samples. Data analysis techniques from this study include the classical assumption test, multiple linear regression analysis, and hypothesis testing.*

*The results of this study indicate that the board of commissioners has no significant effect on financial performance (Tobin's Q), the board of directors has no significant effect on financial performance (Tobin's Q) and the audit committee has no significant effect on financial performance (Tobin's Q). As well as jointly the board of commissioners, board of directors and audit committee have no significant effect on financial performance (Tobin's Q). This means that the internal mechanisms of Good Corporate Governance, the board of*

*commissioners, the board of directors and the audit committee have no effect on the company's performance either partially or simultaneously.*

***Keywords: Good Corporate Governance, Board of Commissioners, Board of Directors, Audit Committee, Tobin's Q***