

ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA PERUSAHAAN

(Studi Kasus pada Perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2014-2017)

Persaingan dunia bisnis saat ini sangat ketat sehingga perlu adanya penerapan *Good Corporate Governance*. Penerapan *Good Corporate Governance* dapat meningkatkan kinerja perusahaan. Tujuan utama setiap perusahaan adalah memaksimalkan nilai perusahaan sebagai indikator kemakmuran pemegang saham. Oleh karena itu, penting bagi perusahaan untuk meneliti faktor apa saja yang mempengaruhi Kinerja perusahaan. Tujuan dari penelitian ini adalah untuk menguji pengaruh tata kelola perusahaan terhadap *ROA* sebagai pengukur kinerja perusahaan. Variabel *Good Corporate Governance* yaitu dewan direksi, dewan komisaris dan komite audit. Pemilihan sampel dilakukan dengan metode *purposive sampling* terhadap perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia tahun 2014-2017, sebanyak 11 perusahaan yang digunakan sebagai sampel. Analisis data menggunakan regresi linear berganda. Hasil penelitian ini menunjukkan bahwa dewan direksi berpengaruh terhadap kinerja perusahaan, dewan komisaris berpengaruh terhadap kinerja perusahaan, komite audit berpengaruh terhadap kinerja perusahaan, dewan direksi, dewan komisaris, dan komite audit berpengaruh terhadap kinerja perusahaan.

Kata Kunci : Dewan Direksi, Dewan Komisaris, Komite Audit, Kinerja Perusahaan (ROA)

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE ON COMPANY PERFORMANCE

(Case Study of Companies Food and Beverages listed on the Indonesia Stock Exchange for the 2014-2017 period)

Competition in the business world today is very tight so it is necessary to implement Good Corporate Governance. Implementation of Good Corporate Governance can improve company performance. The main goal of each company is to maximize company value as an indicator of shareholder prosperity. Therefore, it is important for companies to examine what factors influence company performance. The purpose of this study is to examine the effect of corporate governance on ROA as a measure of company performance. variable Good Corporate Governance, namely the board of directors, board of commissioners and audit committee. Sample selection was done by purposive sampling method on companies Food and Beverages listed on the Indonesia Stock Exchange in 2014-2017, as many as 11 companies were used as samples. Data analysis using multiple linear regression. The results of this study indicate that the board of directors influences the company's performance, the board of commissioners influences the company's performance, the audit committee influences the company's performance, the board of directors, the board of commissioners, and the audit committee influence the company's performance.

Keywords: Board of Directors, Board of Commissioners, Audit Committee, Company Performance (ROA)