

ABSTRAK

Penerapan prinsip *Good Corporate Governance* (GCG) dalam dunia usaha di Indonesia merupakan tuntutan zaman agar perusahaan-perusahaan yang ada jangan sampai terlindas oleh persaingan global yang semakin keras. *Good Corporate Governance* diharapkan dapat memberikan keyakinan kepada para investor bahwa mereka akan menerima tingkat pengembalian atas dana yang telah mereka investasikan. Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* terhadap kinerja keuangan perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia tahun 2015-2018. Sampel penelitian berjumlah 8 perusahaan yang diambil secara *purposive sampling*. Variabel penelitian terdiri dari variabel Independen Dewan Komisaris, Dewan Direksi dan Komite Audit dan variabel Dependen yaitu kinerja keuangan perusahaan. Metode pengumpulan data menggunakan metode telaah pustaka dan dokumentasi. Metode analisis yang digunakan adalah regresi berganda. Hasil penelitian yang telah dilakukan pada perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia tahun 2015-2018 menunjukkan bahwa secara parsial hanya Dewan Komisaris dan Dewan Direksi yang berpengaruh terhadap kinerja keuangan perusahaan (ROE) sedangkan Komite Audit tidak berpengaruh terhadap kinerja keuangan perusahaan (ROE). Analisis regresi secara simultan menunjukkan Dewan Komisaris, Dewan Direksi dan Komite Audit secara bersama-sama berpengaruh terhadap kinerja keuangan perusahaan (ROE).

Kata Kunci: *Corporate Governance*, Dewan Komisaaris, Dewan Direksi dan Komite Audit

ABSTRACT

The application of the principles of Good Corporate Governance (GCG) in the business world in Indonesia is a demand of the times for existing companies not to be crushed by increasingly stiff global competition. Good Corporate Governance is expected to provide confidence to investors that they will receive a rate of return on the funds they have invested. This study aims to examine the effect of Good Corporate Governance on the financial performance of Food and Beverage companies listed on the Indonesia Stock Exchange in 2015-2018. The research sample consisted of 8 companies taken by purposive sampling. The research variable consisted of the Independent variables of the Board of Commissioners, the Board of Directors and the Audit Committee and the Dependent variables namely the company's financial performance. The method of collecting data uses the literature review method and documentation. The analytical method used is multiple regression. The results of research conducted on Food and Beverage companies listed on the Indonesia Stock Exchange in 2015-2018 show that only partially the Board of Commissioners and the Board of Directors influence the company's financial performance (ROE) while the Audit Committee does not affect the company's financial performance (ROE).) Regression analysis simultaneously shows the Board of Commissioners, Board of Directors and Audit Committee jointly influence the company's financial performance (ROE).

Keywords: *Corporate Governance*, **Board of Commissioners, Board of Directors and Audit Commite.**

