

ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) pengaruh Komisaris Independen terhadap Kinerja Keuangan yang terdaftar di BEI pada perusahaan Otomotif periode 2015-2017, (2) pengaruh Dewan Komisaris terhadap Kinerja Keuangan yang terdaftar di BEI pada Otomotif periode 2015-2017, (3) pengaruh Dewan Direksi terhadap Kinerja Keuangan yang terdaftar di BEI pada perusahaan Otomotif periode 2015-2017, (4) pengaruh Komite Audit terhadap Kinerja Keuangan yang terdaftar di BEI pada perusahaan Otomotif periode 2015-2017, (5) pengaruh Komisaris Independen, Dewan Komisaris, Dewan Direksi, Komite Audit, terhadap Kinerja Keuangan yang terdaftar di BEI pada perusahaan Otomotif periode 2015-2017.

Populasi dalam penelitian adalah seluruh perusahaan otomotif yang *go public* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017 yang berjumlah sebanyak 13 perusahaan Otomotif. Sampel dalam penelitian ini menggunakan teknik penagmbilan sampel jenuh dengan mengambil semua populasi sebagai sampel penelitian. Sehingga data penelitian ini berjumlah 39 perusahaan dengan menggunakan data sekunder berupa laporan keuangan. Teknik analisis data yang digunakan adalah uji asumsi klasik dan uji regresi linear berganda.

Hasil penelitian ini menunjukkan Komisaris Independen tidak berpengaruh terhadap Kinerja keuangan pada perusahaan otomotif, Dewan Komisaris berpengaruh positif terhadap Kinerja Keuangan pada perusahaan otomotif, Dewan Direksi berpengaruh positif terhadap Kinerja Keuangan pada perusahaan otomotif, Komite Audit berpengaruh positif terhadap Kinerja Keuangan pada perusahaan otomotif, Komisaris independen, dewan komisaris, dewan direksi, dan komite audit berpengaruh positif terhadap kinerja keuangan pada perusahaan otomotif.

Kata Kunci : *Good Corporate Governance*, Komisaris Inpenden, Dewan Komisaris, Dewan Direksi, Komite Audit, Kinerja Keuangan, dan *Return On Asset (ROA)*.

ABSTRACT

This study aims to determine (1) the influence of Independent Commissioners on Financial Performance listed on the IDX in Automotive companies for the period 2015-2017, (2) the influence of the Board of Commissioners on Financial Performance listed on the IDX in Automotive period 2015-2017, (3) influence Board of Directors on Financial Performance listed on the IDX in Automotive companies for the period 2015-2017, (4) the influence of the Audit Committee on Financial Performance listed on the IDX in Automotive companies for the period 2015-2017, (5) the influence of Independent Commissioners, Board of Commissioners, Board of Directors, Audit Committee, on Financial Performance listed on the IDX in Automotive companies for the period 2015-2017.

The population in the study is all automotive companies that go public listed on the Indonesia Stock Exchange (IDX) for the 2015-2017 period, totaling 13 Automotive companies. The sample in this study used a saturated sampling technique by taking all populations as the study sample. So that the data of this study amounted to 39 companies using secondary data in the form of financial statements. The data analysis technique used is the classical assumption test and multiple linear regression test.

The results of this study indicate that the Independent Commissioners have no effect on financial performance in automotive companies, the Board of Commissioners has a positive effect on Financial Performance in automotive companies, the Board of Directors has a positive effect on Financial Performance in automotive companies, the Audit Committee has a positive effect on Financial Performance in automotive companies, Independent Commissioners, board of commissioners, board of directors, and audit committee have a positive effect on the financial performance of automotive companies.

Keywords: *Good Corporate Governance, Independent Commissioner, Board of Commissioners, Board of Directors, Audit Committee, Financial Performance, and Return On Assets (ROA).*