

ABSTRACT

This study aims to determine the effect of Good Corporate Governance on financial performance in banking companies listed on the IDX in 2016-2018, which indicates (1) Institutional Ownership. (2) Board of Commissioners. (3) Board of Directors. (4) Audit Committee and (5) the influence of leverage (debt to equity) on financial performance in banking companies listed on the IDX in 2016-2018. (6) the effect of institutional ownership, independent board of commissioners, audit committee, board of directors, and leverage (debt to equity) simultaneously on financial performance in banking companies listed on the IDX in 2016-2018.

The population of this study were all 44 banks listed on the Indonesia Stock Exchange for the 2016-2018 period. The sample was selected through a purposive sampling method. There are 32 companies that meet the criteria as research samples so that the research data is 96. The data analysis technique used is the classical assumption test and then hypothesis testing. The statistical method used is multiple linear regression analysis.

The results of this study indicate that Institutional Ownership, the Independent Board of Commissioners, and the Audit Committee do not have a significant effect on Banking Financial Performance. The Board of Directors and Leverage (debt to equity) have a significant effect on banking financial performance. Together the Independent Board of Commissioners, Board of Directors, Audit Committee and Leverage (debt to equity) have a significant effect on banking financial performance.

Keywords: Good Corporate Governance, Leverage, Banking Financial Performance

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* terhadap kinerja keuangan pada perusahaan Perbankan yang terdaftar di BEI tahun 2016-2018, yang berindikatorkan (1) Kepemilikan Institusional. (2) Dewan Komisaris. (3) Dewan Direksi. (4) Komite Audit dan (5) pengaruh *Leverage (debt to equity)* terhadap kinerja keuangan pada perusahaan Perbankan yang terdaftar di BEI tahun 2016-2018. (6) pengaruh kepemilikan institusional, dewan komisaris independen, komite audit, Dewan Direksi, dan *Leverage (debt to equity)* secara simultan terhadap kinerja keuangan pada perusahaan Perbankan yang terdaftar di BEI tahun 2016-2018.

Populasi penelitian ini adalah seluruh bank yang terdaftar di Bursa Efek Indonesia periode 2016-2018 yang berjumlah 44 bank. Pemilihan sampel melalui metode *purposive sampling*. Terdapat 32 perusahaan yang memenuhi kriteria sebagai sampel penelitian sehingga data penelitian berjumlah 96. Teknik analisis data yang digunakan adalah uji asumsi klasik dan selanjutnya pengujian hipotesis, Metode statistik yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan Kepemilikan Institusional, Dewan Komisaris Independen, dan Komite Audit tidak mempunyai pengaruh signifikan terhadap Kinerja Keuangan Perbankan. Dewan Direksi dan *Leverage (debt to equity)* berpengaruh signifikan terhadap Kinerja Keuangan Perbankan. Secara bersama-sama Dewan Komisaris Independen, Dewan Direksi, Komite Audit, dan *Leverage (debt to equity)* berpengaruh secara signifikan terhadap Kinerja Keuangan Perbankan.

Kata Kunci : *Good Corporate Governance*, *Leverage*, Kinerja Keuangan Perbankan