

# **PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE***

## **TERHADAP KINERJA PERUSAHAAN**

(Studi Empiris Pada Perusahaan Properti dan *Real Estate* Yang Terdaftar di Bursa  
Efek Indonesia Tahun 2011-2015)

Oleh : Rini Warunita

### **ABSTRAK**

Penelitian ini bertujuan untuk menguji dan mengkaji pengaruh mekanisme *good corporate governance* (GCG) terhadap kinerja perusahaan. Variabel *good corporate governance* ini diproksikan dengan proporsi dewan komisaris independen, ukuran komite audit, kepemilikan institusional, dan kepemilikan manajerial. Sedangkan variabel kinerja perusahaan diproksikan dengan *return on equity* (ROE). Objek dalam penelitian ini adalah perusahaan properti dan *real estate* yang terdaftar di bursa efek Indonesia selama tahun 2011 – 2015. Berdasarkan kriteria, diperoleh 9 perusahaan sebagai sampel, sehingga selama 5 tahun pengamatan terdapat 45 laporan tahunan dianalisis. Teknik analisis data yang digunakan adalah teknik analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa proporsi dewan komisaris independen dan ukuran komite audit memiliki pengaruh secara signifikan terhadap kinerja perusahaan, sedangkan kepemilikan institusional dan kepemilikan manajerial tidak memiliki pengaruh secara signifikan terhadap kinerja perusahaan.

**Kata kunci :Proporsi Dewan Komisaris Independen, Ukuran Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Kinerja perusahaan, ROE**

***THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM OF  
COMPANY PERFORMANCE***

*(Empirical Study of Property and Real Estate Companies Listed in Indonesia Stock  
Exchange Year 2011-2015)*

By : Rini Warunita

***ABSTRACT***

*This study aims to examine and assess the effect of the mechanism of good corporate governance (GCG) of company performance. Good corporate governance variable is proxied by the proportion of independent board, the size of the audit committee, institutional ownership, and managerial ownership. While the company's performance variable is proxied by return on equity (ROE). The object of this research is the property and real estate company listed on the Indonesian stock exchange during 2011 - 2015. Based on the criteria, acquired nine companies in the sample, so that during the 5 years of observation there were 45 annual reports were analyzed. Data analysis technique used is multiple linear regression analysis.*

*The results of this study showed that the proportion of independent board and audit committee size has a significant influence on the performance of the company, while the ownership of institutional and managerial ownership does not have a significant influence on the company's performance.*

***Keywords : The proportion of Independent Board, The size of the Audit Committee, Institutional Ownership, Managerial Ownership, company performance, ROE***