

## **ABSTRACT**

*This study aims to examine the effect of good corporate governance internal mechanisms on corporate financial performance. Good corporate governance internal mechanisms in proxies with board of commissioners, independent commissioners proportion, audit committee, board of directors, and public ownership while the company's financial performance is measured by using Return On Assets (ROA). The sample of this study consists of 35 observations of property, real estate, and building construction companies listed on the Indonesia Stock Exchange from 2012 until 2016. Multiple regression analysis is used to test the hypothesis in this study.*

*The results showed that board of commissioners have a positive and significant effect on corporate financial performance, independent commissioners proportion have a positive unsignificant effect on corporate financial performance, but audit committee have a negative significant effect on corporate financial performance, board of directors and public ownership have a negative unsignificant effect on corporate financial performance.*

**Keywords :** *corporate governance, board of commissioners, independent commissioners, audit committee, board of directors, public ownership, financial performance, return on assets.*

## **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh mekanisme internal *good corporate governance* terhadap kinerja keuangan perusahaan. *Good corporate governance* menggunakan proksi jumlah dewan komisaris, proporsi komisaris independen, jumlah komite audit, jumlah dewan direksi, dan kepemilikan publik, sedangkan kinerja keuangan diukur dengan *Return On Assets* (ROA). Adapun sampel dalam penelitian ini adalah 35 perusahaan properti, *real estate*, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia dari tahun 2012-2016. Metode analisis regresi berganda digunakan untuk menguji hipotesis dalam penelitian ini.

Hasil pengujian statistik menunjukkan bahwa jumlah dewan komisaris berpengaruh positif signifikan terhadap kinerja keuangan, proporsi komisaris independen berpengaruh positif tidak signifikan terhadap kinerja keuangan, tetapi jumlah komite audit berpengaruh negatif signifikan terhadap kinerja keuangan, jumlah dewan direksi dan kepemilikan publik berpengaruh negatif tidak signifikan terhadap kinerja keuangan.

**Kata kunci :** *corporate governance, dewan komisaris, komisaris independen, komite audit, dewan direksi, kepemilikan publik, kinerja keuangan, return on assets.*