

**THE EFFECT OF GOOD CORPORATE GOVERNANCE,
CAPITAL STRUCTUR AND FIRM SIZE OF
COMPANY PERFORMANCE**

***(Empirical Study on Manufacturing Companies Consumers Good Sector Listed
in Indonesia Stock Exchange Periode (2014-2016)***

By: Sita Mukhrowiyati

ABSTRACT

This study aims to examine the influence of good corporate governance, capital structure and firm size on company performance. These good corporate governance variables are proxied by audit committee meetings, the proportion of institutional ownership and the size of independent commissioners. The capital structure variable is proxied by leverage. Company size variables are proxied with total assets (LN). And the variable of company performance is proxied with return on equity ratio (ROE). The object of this research is a consumer goods manufacturing company listed on the Indonesian Stock Exchange during 2014-2016. Based on purposive sampling method, obtained 26 companies as sample, so during 3 years observation there are 78 annual report analyzed. Data analysis technique used is multiple linear regression analysis technique.

The results of this study indicate that the number of audit committee meetings, the proportion of institutional ownership, the size of the independent board of commissioner and the capital structure have a significant influence on the performance of the company, while the size of the company has no significant effect on the performance of the company.

Keywords: Audit committee, Institutional ownership, Independent Commissioner, Capital Structure, Firm Size, Company Performance, ROE.

**ANALISIS PENGARUH GOOD CORPORATE GOVERNANCE,
STRUKTUR MODAL DAN UKURAN PERUSAHAAN TERHADAP
KINERJA PERUSAHAAN**

**(Studi Empiris Perusahaan Manufaktur sektor barang konsumsi yang
Terdaftar di Bursa Efek Indonesia Periode (2014-2016))**

Oleh : Sita Mukhrowiyati

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance*, struktur modal dan ukuran perusahaan terhadap kinerja perusahaan. Variabel *good corporate governance* ini diproksikan dengan rapat komite audit, proporsi kepemilikan institusional dan ukuran komisaris independen. Variabel struktur modal diproksikan dengan *leverage*. Variabel ukuran perusahaan diproksikan dengan total aset (LN). Dan Variabel kinerja perusahaan diproksikan dengan *return on equity ratio (ROE)*. Objek dalam penelitian ini adalah perusahaan manufaktur sektor barang konsumsi yang terdaftar di bursa efek Indonesia selama tahun 2014-2016. Berdasarkan metode *purposive sampling*, diperoleh 26 perusahaan sebagai sampel, sehingga selama 3 tahun pengamatan terdapat 78 laporan tahunan dianalisis. Teknik analisis data yang digunakan adalah teknik analisis regresi liner berganda.

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

Kata kunci : komite audit, kepemilikan institusional, komisaris independen, struktur modal ,ukuran perusahaan, kinerja perusahaan. ROE.