

THE EFFECT OF GOOD CORPORATE GOVERNANCE AND LEVERAGE

OF

COMPANY PERFORMANCE

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

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ABSTRACT

This study aims to examine the influence of good corporate governance and leverage on company performance. These good corporate governance variables are proxied by audit committee meetings, the size of independent commissioners, and the proportion of institutional ownership. The leverage variable is proxied by leverage. 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 have not significant negative influence on the company performance the size of the independent board of commissioner ,the proportion of institutional ownership and leverage have a significant influence on the performance of the company.

Keywords: Audit Committee, Independent Commissioner, Institutional ownership, Leverage, Company Performance, ROE.

**PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* DAN
LEVERAGE TERHADAP KINERJA PERUSAHAAN**

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

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* dan *leverage* terhadap kinerja perusahaan. Variabel *good corporate governance* ini diproksikan dengan total rapat komite audit, ukuran komisaris independen, dan proporsi kepemilikan institusional. Variabel *leverage* diproksikan dengan *leverage*. 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 tidak berpengaruh negatif terhadap kinerja perusahaan, ukuran dewan komisaris independen, proporsi kepemilikan institusional, dan *leverage* memiliki pengaruh secara signifikan terhadap kinerja perusahaan.

Kata kunci : komite audit, komisaris independen, kepemilikan institusional, *leverage* , kinerja perusahaan, *ROE*.