

## **ABSTRACT**

*Corporate governance is one of issue in connection with the incessant publicity about fraud as well as business down turn caused by mistake made by the executive management especially in banking sector. In this study the concept of indicator use in the mechanism consists of corporate governance is the size of the board of independent commissioner, board of direction, audit committee, managerial ownership and institutional ownership. And the financial performance using ROA (Return On Asset) as indicator.*

*The population in this study are all listed commercial bank on BEI in 2011-2015 totals 150 companies banking using census sampling. And data analysis techniques use in this study was to test the normality of data, the classical assumption test, multiple linear regressional and hypothesis testing.*

*The result from this study show that the size of the board of independent commissioner, audit committee, and managerial ownership have negative impact to banking financial performance. And so board of direction has negative impact to banking financial performance. Institutional ownership has positive impact to banking financial performance.*

*Keywords : good corporate governance, the size of board of independent commissioner, board of director, audit committee, managerial ownership, institutional ownership, banking financial performance, ROA*

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## ABSTRAK

*Corporate governance* merupakan salah satu topik permasalahan sehubungan dengan semakin gencarnya publikasi tentang kecurangan (*fraud*) maupun keterpurukan bisnis yang terjadi akibat kesalahan yang dilakukan oleh para eksekutif manajemen terlebih pada sektor perbankan. Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance* melalui indikator dewan komisaris independen, dewan direksi, komite audit, kepemilikan manajerial dan kepemilikan institusional terhadap kinerja keuangan perusahaan perbankan melalui indikator ROA (*Return On Asset*).

Populasi penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada periode 2011-2015 berjumlah 150 perusahaan perbankan menggunakan metode *census sampling*. Dengan melakukan uji normalitas data, uji asumsi klasik, analisis linear berganda dan uji hipotesis.

Hasil penelitian menunjukkan bahwa dewan komisaris independen, komite audit dan kepemilikan manajerial berpengaruh negatif terhadap kinerja keuangan perusahaan perbankan. Begitu juga dengan dewan direksi berpengaruh secara negatif dan kepemilikan institusional berpengaruh positif terhadap kinerja keuangan perusahaan perbankan.

Kata Kunci : *good corporate governance*, dewan komisaris independen, dewan direksi, komite audit, kepemilikan manajerial, kepemilikan intitusional, kinerja keuangan perbankan, ROA (*Return On Asset*)

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