

## ABSTRACT

*This study aims to analyze the influence of good corporate governance to the financial performance proxy consisted of board of directors, audit committee, independent board of commissioner to financial performance of transportation service company in 2010-2015. This research uses quantitative descriptive method to test the variables studied. Stages of data analysis in this study are classical assumption test such as normality test, multicollinearity, heteroskedasticity and autocorrelation as a requirement in multiple linear regression testing. Then tested partial hypothesis (t-test) and simultaneous test (F test) which calculation using SPSS version 24.0.*

*The results of this study and discussion show that there is significant influence of Good Corporate governance (board of directors, audit committee, board of commissioners, and independent board of commissioner) simultaneously and partially to financial performance. Financial performance is influenced by Good Corporate governance of 19.4%, while the remaining 80.6% is influenced by other variables outside the independent variables discussed in other studies. The independent variables that have the most influence on financial performance are board commissioner variable with regression coefficient 4,217, then independent board commissioner variable with regression coefficient -0.347, board of directors with regression coefficient -3.326, and audit committee with regression coefficient -25,161.*

**Keywords:** *Good Corporate Governance, Board Of Directors, Audit Committee, Board Of Commissioner, Board Of Commissioner Independent, NPM, ROA*

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh good corporate governance terhadap kinerja keuangan yang diproksikan terdiri atas dewan direksi, komite audit, dewan komisaris independen terhadap kinerja keuangan perusahaan jasa transportasi pada tahun 2010-2015. Penelitian ini menggunakan metode deskriptif kuantitatif untuk menguji variabel-variabel yang diteliti. Tahapan analisis data dalam penelitian ini adalah uji asumsi klasik seperti uji normalitas, multikolinieritas, heterokedastisitas dan autokorelasi sebagai syarat dalam pengujian regresi linier berganda. Selanjutnya dilakukan uji hipotesis parsial (uji-t) dan uji simultan (uji F) yang perhitungannya menggunakan program SPSS versi 24.0.

Hasil Penelitian ini dan pembahasan diketahui bahwa terdapat pengaruh signifikan *Good Corporate governance* (dewan direksi, komite audit, dewan komisaris, dan dewan komisaris independen) secara simultan maupun parsial terhadap kinerja keuangan. Kinerja keuangan dipengaruhi oleh *Good Corporate governance* sebesar 19,4%, sedangkan sisanya 80,6% dipengaruhi oleh variabel-variabel lainnya di luar variabel independen yang dibahas dalam penelitian lain. Variabel bebas yang paling berpengaruh terhadap kinerja keuangan adalah variabel dewan komisaris dengan koefisien regresi 4,217, selanjutnya variabel dewan komisaris independen dengan koefisien regresi -0,347, dewan direksi dengan koefisien regresi -3,326, dan komite audit dengan koefisien regresi -25,161.

**Kata Kunci :** *Good Corporate Governance, Dewan Direksi, Komite Audit, Dewan Komisaris Independen, NPM, ROA*