

ABSTRAK

Penelitian ini bertujuan untuk mengerahui (1) pengaruh Kepemilikan Manajerial terhadap Kinerja Keuangan Perusahaan Tambang (2) pengaruh Kepemilikan Institusional terhadap Kinerja Keuangan Perusahaan Tambang (3) pengaruh Komite Audit terhadap Kinerja Keuangan Perusahaan Tambang (4) pengaruh Dewan Komisaris Independen terhadap Kinerja Keuangan Perusahaan Tambang (5) pengaruh Ukuran Perusahaan terhadap Kinerja Keuangan Perusahaan Tambang yang terdaftar di BEI periode 2009- 2018.

Populasi penelitian ini adalah seluruh perusahaan tambang yang terdaftar di Bursa Efek Indonesia periode 2009- 2018 yang berjumlah 44 perusahaan tambang. Pemilihan sampel melalui metode *purposive sampling*. Terdapat 17 perusahaan yang memenuhi kriteria sebagai sampel penelitian sehingga data penelitian berjumlah 170. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, uji regresi linear sederhana, dan uji regresi linear berganda.

Hasil penelitian ini menunjukkan Kepemilikan Manajerial berpengaruh positif dan tidak signifikan terhadap Kinerja Keuangan Perusahaan. Kepemilikan Institusional berpengaruh positif dan signifikan terhadap Kinerja Keuangan Perusahaan. Komite Audit berpengaruh positif dan signifikan terhadap Kinerja Keuangan Perusahaan. Dewan Komisaris Independen berpengaruh negatif dan signifikan terhadap Kinerja Keuangan Perusahaan. Ukuran Perusahaan berpengaruh positif dan signifikan terhadap Kinerja Keuangan Perusahaan.

Kata Kunci: *Good Corporate Governance*, Ukuran Perusahaan, Kinerja Keuangan Perusahaan.

ABSTRACT

The research examines to know (1) the effect of managerial ownership on mining companies financial performance, (2) the effect of institutional ownership on mining companies financial performance, (3) the effect of audit committee on mining companies financial performance, (4) the effect of independent commissioners board on mining companies financial performance, (5) the effect of company size on mining companies financial performance listed in Indonesia Stock Exchange period 2009-2018.

Population of this research are all of mining companies listed in Indonesia Stock Exchange period 2009-2018. This study used a sample of mining companies in the period 2009-2018 were listed on Indonesia Stock Exchange. Purposive sampling was used as sampling technique. Seventeen companies were used as research data. The research data analysis technique used by classic assumption test, simple regression and multiple regression analysis.

This research concludes that: (1) managerial ownership have positive and not significant effect to mining company financial performance, (2) institutional ownership have positive and significant effect to mining company financial performance, (3) audit committee, have positive and significant effect to mining company financial performance, (4) independent commissioners board have negative and significant effect to mining company financial performance, (5) company size have positive and significant effect to mining company financial performance.

Keywords: *Good Corporate Governance, Company Size, and Financial Performance.*