

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh penerapan mekanisme *corporate governance* dan remunerasi direksi terhadap kinerja keuangan perusahaan, yang diukur dengan *Return on Assets* (ROA). Penelitian ini mengkaji mekanisme internal yang terdiri dari ukuran dewan direksi, direksi internal, direksi eksternal, Komite Audit, Komite Nominasi dan Remunerasi, frekuensi rapat dewan, dan struktur kepemilikan. Data penelitian yang digunakan merupakan data sekunder bersumber dari laporan tahunan resmi perusahaan. Sampel dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) antara tahun 2016 hingga 2020. Dengan menggunakan teknik *purposive sampling*, diperoleh sampel penelitian sebanyak 38 perusahaan. Penelitian ini menggunakan model regresi data panel pada *software* EViews untuk analisisnya. Hasil penelitian membuktikan bahwa Komite Audit berpengaruh signifikan dengan arah positif terhadap kinerja keuangan perusahaan. Sedangkan ukuran dewan direksi, direksi internal, direksi eksternal, Komite Nominasi dan Remunerasi, frekuensi rapat dewan, struktur kepemilikan, dan remunerasi direksi tidak berpengaruh signifikan terhadap kinerja keuangan perusahaan.

Kata Kunci: mekanisme *corporate governance*, remunerasi direksi, kinerja keuangan.



ABSTRACT

This study was conducted to analyze the effect of the corporate governance mechanism and director remuneration on the company's financial performance, measured by Return on Assets (ROA). This study examines the internal mechanism comprising the size of the board of directors, internal directors, external directors, the Audit Committee, the Nomination and Remuneration Committee, the frequency of board meetings, and the ownership structure. This study information is taken from secondary data and the company's official annual report. This study's sample was drawn from a financial institution listed on the Indonesia Stock Exchange (IDX) between 2016 and 2020. This study sampled 38 companies using a technique purposive sampling. Using the EViews software, this research employs a panel data regression model for its analysis. The results of the study proved that the Audit Committee had a significant positive effect on the company's financial performance. Meanwhile, the size of the board of directors, internal directors, external directors, the Nomination and Remuneration Committee, frequency of board meetings, ownership structure, and director's remuneration had no significant effect on the company's financial performance.

Keywords: corporate governance mechanism, director's remuneration, financial performance.

