

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris dan komparatif mengenai pengaruh mekanisme *good corporate governance* terhadap profitabilitas. Profitabilitas perusahaan diukur dengan *Return On Equity* (ROE) . Penelitian ini menggunakan data sekunder dengan menggunakan metode analisis *regresi liner* berganda. Total sampel yang digunakan dalam penelitian ini 30 data perusahaan perbankan yang terdaftar di Otoritas Jasa Keuangan selama periode 2014-2019 . Hasil dari penelitian ini menunjukkan bahwa jumlah anggota dewan pengawas syariah berpengaruh terhadap profitabilitas, sedangkan dewan komisaris independen, rangkap jabatan dewan pengawas syariah, dan jumlah anggota komite audit tidak berpengaruh terhadap profitabilitas.

Kata Kunci : Profitabilitas , Good Corporate Governance, Dewan Komisaris Independen, Dewan Pengawas Syariah, Rangkap Jabatan Dewan Pengawas Syariah, Komite Audit.



ABSTRACT

This study aims to provide empirical and comparative evidence regarding the effect of good corporate governance mechanisms on profitability. The company's profitability is measured by Return On Equity (ROE). This study uses secondary data using multiple linear regression analysis method. The number of samples used in the study was 30 data on banking companies registered with the Financial Services Authority during the 2014-2019 period. The results of this study indicate that the number of members of the sharia supervisory board has an effect on profitability, while the independent board of commissioners, concurrent positions of the sharia supervisory board, and the number of members of the audit committee have no effect on profitability.

Keywords: *Profitability, Good Corporate Governance, Independent Board of Commissioners, Sharia Supervisory Board, Concurrent Positions of Sharia Supervisory Board, Audit Committee.*

