

Abstract

The purpose of this study is to determine the effect of good corporate governance and financial performance on the company value of government-owned banking companies listed on the Indonesia Stock Exchange (IDX). Good corporate governance is proxied using the Board of Commissioners and the Audit Committee, while financial performance is proxied by Return on Assets (ROA).

The research object used was 4 government-owned banking sector companies which were selected based on random purposive sampling method. This study uses multiple linear regression analysis data processing with the help of SPSS version 25 software. The results obtained are that the Board of Commissioners has a positive effect on Firm Value, the Audit Committee has a negative effect on Firm Value, and Financial Performance has no effect on Firm Value.

Keywords: *Good Corporate Governance, Board of Commissioners, Audit Committee, Financial Performance*



Abstrak

Tujuan penelitian ini yaitu untuk mengetahui pengaruh *good corporate governance* dan kinerja keuangan terhadap nilai perusahaan perusahaan Perbankan milik Pemerintah yang terdaftar di Bursa Efek Indonesia (BEI). *Good corporate governance* diproksikan menggunakan Dewan Komisaris dan Komite Audit, sedangkan Kinerja Keuangan diproksikan dengan *Return on Asset* (ROA).

Objek penelitian yang digunakan yaitu 4 perusahaan sektor Perbankan milik Pemerintah yang dipilih berdasarkan metode *random purposive sampling*. Penelitian ini menggunakan pengolahan data analisis regresi linear berganda dengan bantuan *software* SPSS versi 25. Hasil penelitian yang diperoleh adalah Dewan Komisaris berpengaruh positif terhadap Nilai Perusahaan, Komite Audit berpengaruh negatif terhadap Nilai Perusahaan, serta Kinerja Keuangan tidak berpengaruh terhadap Nilai Perusahaan.

Kata kunci: *Good Corporate Governance*, Dewan Komisaris, Komite Audit, Kinerja Keuangan

