

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh antara *good corporate governance* terhadap *financial performance* pada PT Astra Otoprts Tbk tahun 2008-2015. Data penelitian menggunakan data sekunder dan teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel sebanyak satu perusahaan sedangkan metode analisis yang digunakan adalah dengan uji normalitas data, uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa pengaruh *Good Corporate Governance* yang diproksi oleh kepemilikan institusional mempunyai hubungan yang positif dan signifikan terhadap kinerja keuangan. Hasil penelitian ini juga menunjukkan bahwa Proposi Dewan Komisaris Independen dan Komite Audit mempunyai hubungan negatif.

Simpulan dari penelitian ini yaitu Proposi Dewan Komisaris Independen dan Komite Audit tidak berpengaruh terhadap kinerja keuangan (CFROA), Kepemilikan Institusional berpengaruh terhadap kinerja keuangan (CFROA) secara parsial. Saran dalam penelitian ini adalah diharapkan perusahaan dapat menerapkan *Good Corporate Governance* sesuai dengan peraturan yang sudah ada agar *transparansi, fairness*, serta tanggung jawab kepada pemegang saham dapat terjaga.

Kata Kunci : Kinerja Keuangan (CFROA), Kepemilikan Institusional, Proposi Dewan Komisaris Independen, Komite Audit, *Good Corporate Governance*

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ABSTRACT

This research aimed to determine the effect of good corporate governance to firm financial performance in the PT astra otoparts tbk the periode of 2008-2015.

This research used secondary data and the sampling technique used purposive sampling with sample of 1 companies while the analysis method used is to test the normality of data, the classical assumption test, multiple linear regression analysis and hypothesis testing.

The results showed that the effect of good corporate governance is proxied by the institutional ownership has a positive and significant impact on financial performance. These results also that proportion of the commissioners and the audit committee have a negative relationship.

Conclusions from this research that Board of Commissioners of Independent and the audit committee The proportion has no effect on the financial performance (CFROA), Institutional ownership affect the financial performance (CFROA) stimulatory. Suggestions in this study is expected to always improve the institutional ownership as well as the company so as to apply good corporate governance in accordance with the regulations which has existed so that transparency, fairness and responsibility to shareholders be able awake.

Keywords : Financial Performance (CFROA), Institutional Ownership, Propotion Board of Commissioners, Audit Committee, Good Corporate Governance



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