

## ABSTRAK

Skripsi dengan judul “PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *LEVERAGE* TERHADAP KINERJA KEUANGAN (Studi Kasus Pada Perusahaan Peserta *Corporate Governance Perception Index* Yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2019)” ini ditulis oleh Dannty Putri Hapsari, NIM. 12406173056, Pembimbing Mega Tunjung Hapsari, M.AP.

Kinerja keuangan perusahaan merupakan dasar utama perusahaan dalam mempertanggungjawabkan keberlangsungan usahanya. Hal utama agar perusahaan dapat bertahan ialah diperlukannya tata kelola perusahaan yang baik (*good corporate governance*) dari para pemangku kepentingan dan kemampuan pembayaran kewajiban yang harus dipenuhi perusahaan (*leverage*). Maka dari itu penelitian ini mengangkat permasalahan *good corporate governance* dan *leverage* terhadap kinerja keuangan perusahaan khususnya pada perusahaan peserta *Corporate Governance Perception Index* yang terdaftar di Bursa Efek Indonesia.

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh *good corporate governance* (GCG) dan *leverage* yang diukur dengan *debt to equity ratio* (DER) terhadap kinerja keuangan yang diukur dengan *return on equity* (ROE) perusahaan peserta *Corporate Governance Perception Index* (CGPI).

Jenis Penelitian yang digunakan adalah kuantitatif. Teknik yang digunakan dalam pengambilan sampel pada penelitian ini adalah *purposive sampling*, dan menggunakan jenis data sekunder. Penelitian ini menggunakan metode deskriptif dengan pendekatan kuantitatif. Teknik analisis data yang digunakan yaitu uji asumsi klasik, uji regresi linier berganda dan uji hipotesis parsial (uji t) dan simultan (uji F).

Berdasarkan hasil analisis ditentukan persamaan regresi linier berganda  $Y = 9,030 + 0,310X_1 - 3,215X_2 + 0,750X_3 - 1,172X_4$ . Dengan melihat uji hipotesis parsial disimpulkan bahwa kepemilikan institusional berpengaruh secara positif dan signifikan terhadap ROE, dewan komisaris independen berpengaruh negatif namun tidak signifikan terhadap ROE, komite audit berpengaruh positif namun tidak signifikan terhadap ROE, dan DER berpengaruh negatif dan signifikan terhadap ROE perusahaan peserta CGPI yang terdaftar di BEI tahun 2012-2019. Sedangkan uji hipotesis secara simultan menunjukkan bahwa semua variabel *good corporate governance* dan *leverage* berpengaruh terhadap ROE perusahaan peserta CGPI yang terdaftar di BEI tahun 2012-2019. Nilai koefisien determinasi sebesar 0,299 atau 30%. Hasil tersebut menunjukkan bahwa 30% ROE dipengaruhi oleh empat variabel bebas dalam penelitian ini yaitu kepemilikan institusional, dewan komisaris independen, komite audit, dan DER.

Kata Kunci : *good corporate governance*, *leverage*, kinerja keuangan

## **ABSTRACT**

*This undergraduate thesis with the title "INFLUENCE OF GOOD CORPORATE GOVERNANCE AND LEVERAGE ON FINANCIAL PERFORMANCE (Case Study on Companies Participating in the Corporate Governance Perception Index Listed on the Indonesia Stock Exchange in 2012-2019)" was written by Dannty Putri Hapsari, NIM. 12406173056, Supervising Mega Tunjung Hapsari, M.AP.*

*The company's financial performance is the main basis for the company in being responsible for its business continuity. The main thing for the company to survive is the need for good corporate governance from stakeholders and the ability to pay obligations that must be fulfilled by the company (leverage). Therefore, this study raises the issue of good corporate governance and leverage on the company's financial performance, especially in companies participating in the Corporate Governance Perception Index listed on the Indonesia Stock Exchange.*

*The purpose of this study was to examine and analyze the effect of good corporate governance (GCG) and leverage as measured by debt to equity ratio (DER) on financial performance as measured by return on equity (ROE) of companies participating in the Corporate Governance Perception Index (CGPI). The type of research used is quantitative. The technique used in sampling in this study is purposive sampling, and uses secondary data types. This study uses a descriptive method with a causative approach. The data analysis technique used is the classical assumption test, multiple linear regression test and partial hypothesis testing (t test) and simultaneous (F test).*

*Based on the results of the analysis, it was determined that the multiple linear regression equation  $Y = 9.030 + 0.310X_1 - 3.215X_2 + 0.750X_3 - 1.172X_4$ . By looking at the partial hypothesis test, it can be concluded that institutional ownership has a positive and significant effect on ROE, the independent board of commissioners has a negative but not significant effect on ROE, the audit committee has a positive but not significant effect on ROE, and DER has a negative and significant effect on the ROE of companies participating in CGPI which listed on the IDX in 2012-2019. Meanwhile, the simultaneous hypothesis test shows that all good corporate governance and leverage variables have an effect on the ROE of CGPI participating companies listed on the IDX in 2012-2019. The value of the coefficient of determination is 0.299 or 30%. These results indicate that 30% ROE is influenced by four independent variables in this study, namely institutional ownership, independent board of commissioners, audit committee, and DER.*

*Keywords: good corporate governance, leverage, financial performance*