

## ABSTRAK

Skripsi dengan judul “Pengaruh Mekanisme *Good Corporate Governance* Terhadap Profitabilitas Pada Perusahaan Makanan dan Minuman Yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2021” ini ditulis oleh Refisa Afiana Dewi, NIM. 12406193176, pembimbing Wahyu Dwi Warsitasari, M.Pd.

Penelitian ini dilatar belakangi oleh kenaikan dan penurunan profitabilitas pada perusahaan makanan dan minuman pada tahun 2016-2021. Penyebab naik turunnya profitabilitas perusahaan yaitu dengan memprediksi faktor internal yang dipengaruhi oleh mekanisme *good corporate governance* yang diprosikan dengan kepemilikan manajerial, kepemilikan institusional, dewan komisaris, dan dewan direksi.

Rumusan masalah dalam penelitian ini antara lain: (1) bagaimana pengaruh kepemilikan manajerial, kepemilikan institusional, dewan komisaris, dan dewan direksi terhadap profitabilitas pada perusahaan makanan dan minuman? (2) bagaimana pengaruh kepemilikan manajerial terhadap profitabilitas pada perusahaan makanan dan minuman? (3) bagaimana pengaruh kepemilikan institusional terhadap profitabilitas pada perusahaan makanan dan minuman? (4) bagaimana pengaruh dewan komisaris terhadap profitabilitas pada perusahaan makanan dan minuman? (5) bagaimana pengaruh dewan direksi terhadap profitabilitas pada perusahaan makanan dan minuman? Untuk tujuan dari penelitian ini yaitu menganalisis pengaruh kepemilikan manajerial, kepemilikan institusional, dewan komisaris, dan dewan direksi terhadap profitabilitas pada perusahaan makanan dan minuman. Penelitian ini menggunakan pendekatan kuantitatif, jenis penelitian asosiatif, dan sumber data yaitu data sekunder dengan jumlah sampel 8 perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling*. Pengolahan data dalam penelitian ini menggunakan *E-Views 9* dengan teknik analisis regresi data panel.

Hasil uji F menunjukkan (1) variabel kepemilikan manajerial, kepemilikan institusional, dewan komisaris, dan dewan direksi berpengaruh signifikan secara bersama-sama terhadap profitabilitas pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Secara parsial menunjukkan (2) variabel kepemilikan manajerial tidak memiliki pengaruh terhadap profitabilitas. (3) kepemilikan institusional berpengaruh signifikan terhadap profitabilitas. (4) dewan komisaris berpengaruh signifikan terhadap profitabilitas. (5) dewan direksi berpengaruh signifikan terhadap profitabilitas pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia.

**Kata kunci: kepemilikan manajerial, kepemilikan institusional, dewan komisaris, dewan direksi, dan profitabilitas.**

## **ABSTRACT**

*This thesis entitled "The Effect of Good Corporate Governance Mechanisms on Profitability in Food and Beverage Companies Listed on the Indonesia Stock Exchange in 2016-2021" was written by Refisa Afiana Dewi, NIM. 12406193176, supervisor Wahyu Dwi Warsitasari, M.Pd.*

*The background of this research is the increasing and decreasing of profitability of food and beverage companies in 2016-2021. The cause of the rise and down of company profitability is defined by predicting internal factors that are influenced by good corporate governance mechanisms which are proxied by managerial ownership, institutional ownership, the board of commissioners and the board of directors.*

*The formulation of the problems in this study include: (1) how does managerial ownership, institutional ownership, the board of commissioners, and the board of directors influence the profitability of food and beverage companies? (2) how does managerial ownership affect profitability in food and beverage companies? (3) how does institutional ownership affect profitability in food and beverage companies? (4) how does the board of commissioners influence the profitability of food and beverage companies? (5) how does the board of directors influence the profitability of food and beverage companies? For the purpose of this study to analyzed the effect of managerial ownership, institutional ownership, the board of commissioners, and the board of directors on profitability in food and beverage companies. This study uses a quantitative approach, type of associative research, and the data source is secondary data with a sample of 8 companies. The sampling technique used purposive sampling. Data processing in this study uses E-Views 9 with panel data regression analysis techniques.*

*The results of the F test show (1) the variable managerial ownership, institutional ownership, the board of commissioners, and the board of directors have a significant joint effect on profitability in food and beverage companies listed on the Indonesia Stock Exchange. Partially shows (2) managerial ownership variable has no effect on profitability. (3) institutional ownership has a significant effect on profitability. (4) the board of commissioners has a significant effect on profitability. (5) the board of directors has a significant effect on profitability in food and beverage companies listed on the Indonesia Stock Exchange.*

**Keywords:** *managerial ownership, institutional ownership, board of commissioners, board of directors, and profitability.*