

ABSTRAK

Penelitian ini dilakukan untuk melakukan pengamatan mengenai hubungan Tata Kelola Perusahaan dan Koneksi Politik terhadap Kinerja Keuangan pada industri perbankan yang mempublikasikan laporan keuangan tahunan di Bursa Efek Indonesia (BEI) selama pandemi Covid-19 yaitu tahun 2019-2021. Data laporan keuangan masing-masing perbankan diperoleh melalui laman Bursa Efek Indonesia (BEI) yang dapat diakses melalui <https://idx.co.id/id>. Metode penelitian yang digunakan adalah uji statistik deskriptif, uji asumsi klasik, uji hipotesis dan uji koefisien determinasi menggunakan data sejumlah 147 laporan keuangan publikasi tahunan. Penelitian ini memiliki 5 hipotesis dan 4 di antaranya terpenuhi, sedangkan 1 di antaranya ditolak. Setelah dilakukan pengujian diperoleh hasil bahwa Komisaris Independen mempunyai pengaruh yang positif terhadap Kinerja Keuangan Perbankan, Komite Audit mempunyai pengaruh yang positif terhadap Kinerja Keuangan Perbankan, Komite Pengendalian Risiko mempunyai pengaruh yang positif terhadap Kinerja Keuangan Perbankan, Koneksi Politik Kepemilikan mempunyai pengaruh yang negatif terhadap Kinerja Keuangan Perbankan, dan yang terakhir Koneksi Politik Administratif tidak mempunyai pengaruh terhadap Kinerja Keuangan Perbankan selama masa Pandemi Covid-19.

Kata Kunci : Tata Kelola Perusahaan, Koneksi Politik, Kinerja Keuangan, Pandemi Covid-19.

ABSTRACT

This research was conducted to make observations regarding the relationship between Corporate Governance and Political Connections to Financial Performance in the banking industry which publishes annual financial reports on the Indonesia Stock Exchange (IDX) during the Covid-19 pandemic, namely 2019-2021. Financial report data for each bank is obtained through the Indonesia Stock Exchange (IDX) website which can be accessed at <https://idx.co.id/id>. The research method used is descriptive statistical test, classic assumption test, hypothesis test, and coefficient of determination test using data from 147 annual published financial reports. This study has 5 hypotheses and 4 of them are fulfilled, while 1 of them is rejected. After testing, it was found that the Independent Commissioner has a positive influence on Banking Financial Performance, the Audit Committee has a positive influence on Banking Financial Performance, the Risk Control Committee has a positive influence on Banking Financial Performance, Ownership Political Connection has a negative influence on Financial Performance Banking, and finally, Administrative Political Connections had no influence on Banking Financial Performance during the Covid-19 Pandemic.

Keywords: Good Corporate Governance, Political Connections, Financial Performance, Covid-19 Pandemic.