

ABSTRAK

Judul : Pengaruh *Good Corporate Governance* dan BOPO terhadap Kinerja Perusahaan Perbankan Periode 2014-2018
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Program Studi : S1 Akuntansi

Tujuan dari penelitian ini yakni untuk mengetahui bagaimana pengaruh *good corporate governance* (dewan direksi, dewan komisaris independent, komite audit independent, kepemilikan institusional) dan biaya operasional terhadap pendapatan operasional (BOPO) terhadap kinerja perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Sampel penelitian yaitu perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Penelitian ini menggunakan teknik pengambilan data sekunder yang bersumber dari laporan keuangan tahunan perusahaan di BEI tahun 2014-2018. Sampel diambil dengan menggunakan sampel jenuh yang berjumlah 150 data sampel. Metode analisis data adalah dengan menggunakan statistik deskriptif dan regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa secara simultan *good corporate governance* (dewan direksi, dewan komisaris independent, komite audit independent, kepemilikan institusional) dan biaya operasional terhadap pendapatan operasional (BOPO) berpengaruh signifikan terhadap kinerja perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Tetapi secara parsial dewan komisaris independent dan kepemilikan institusional tidak berpengaruh signifikan terhadap kinerja perusahaan. Selanjutnya dewan direksi berpengaruh signifikan positif, komite audit independent, dan beban operasional terhadap pendapatan operasional berpengaruh signifikan negatif terhadap kinerja perusahaan.

Kata Kunci : *Good Corporate Governance*, Dewan Direksi, Dewan Komisaris Independen, Komite Audit Independen, Kepemilikan Institusional, Kinerja Perusahaan (ROA)

ABSTRACT

Title : The Influence of Good Corporate Governance and BOPO against Performance of Banking Companies listed on the Indonesian Stock Exchange 2014-2018.

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Study Program : Business Accounting, Bachelor Degree Program

The purpose of this study is to determine how the influence of good corporate governance (board of directors, independent board of commissioners, independent audit committee, institutional ownership) and operational costs to operating income (BOPO) on the performance of banking companies listed on the Indonesia Stock Exchange in 2014-2018 . The research sample is banking companies listed on the Indonesia Stock Exchange in 2014-2018. This study uses secondary data collection techniques sourced from the company's 2014 annual financial statements on the Indonesia Stock Exchange. Samples were taken by using saturated samples which amounted to 150 sample data. The method of data analysis is to use descriptive statistics and multiple linear regression. The results of this study indicate that simultaneous good corporate governance (board of directors, independent board of commissioners, independent audit committee, institutional ownership) and operational costs to operating income (BOPO) significantly influence the performance of banking companies listed on the Indonesia Stock Exchange in 2014- 2018. But partially, the independent commissioner and institutional ownership did not significantly influence the company's performance. Furthermore, the board of directors has a significant positive effect, an independent audit committee, and operational expenses on operating income have a significant negative effect on company performance.

Keywords: Good Corporate Governance, Board of Directors, Independent Board of Commissioners, Independent Audit Committee, Institutional Ownership, Company Performance (ROA)