

ABSTRAK

Judul : Pengaruh *Good Corporate Governance* Terhadap Kinerja Perusahaan Pada Perusahaan *Food And Beverages* Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018

Nama : Adis Rachmah Yanti

Program Studi : S-1 Akuntansi

Perusahaan didirikan dengan tujuan meningkatkan kinerja perusahaan dan salah satu upaya untuk meningkatkan kinerja perusahaan melalui pelaksanaan *good corporate governance*. Penelitian ini bertujuan untuk mengetahui apakah *good corporate governance* memiliki pengaruh terhadap kinerja perusahaan *food and beverages* baik secara parsial maupun simultan.

Populasi penelitian ini adalah perusahaan manufaktur sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Pemilihan sampel menggunakan metode *purposive sampling* dan diperoleh sampel perusahaan sebanyak 65 sampel. Metode analisis data menggunakan analisis deskriptif, uji asumsi klasik, uji hipotesis dan linier berganda.

Dari hasil penelitian diperoleh: (1) kepemilikan institusional, dewan direksi, dewan komisaris, kepemilikan manajerial, komite audit berpengaruh secara simultan terhadap kinerja perusahaan, (2) dewan komisaris berpengaruh terhadap kinerja perusahaan, (3) kepemilikan institusional, dewan direksi, kepemilikan manajerial, dan komite audit tidak berpengaruh terhadap kinerja perusahaan.

Kata Kunci : *Good Corporate Governance*, Kepemilikan Institusional, Dewan Direksi, Dewan Komisaris, Kepemilikan Manajerial, dan Komite Audit.

ABSTRACT

Title : The effect of Good Corporate Governance on Financial Performance in Manufacturing Companies Sub Sector Food and Beverages Listed in Indonesia Stock Exchange on Period 2014-2018.

Name : Adis Rachmah Yanti

Study Program : S-1 Accounting

A company is built to increase the value of the company itself. One of the ways to increase it is by applying good corporate governance; according to the financial performance of the company. This research is done to understand whether good corporate governance, the financial performance could impact food and beverages company partially or simultaneously.

The population of this research is manufacturing food and beverage sectors listed in Indonesia Stock Exchange in 2014-2018. The sample selection using purposive sampling method and 65 company sampel's were obtained. The method of data analysis using descriptive analysis, classic assumption test, and test hypotheses.

The result showed that: (1) institutional ownership, board of directors, the board of commissioners, managerial ownership, audit committee, (2) the board of commissioners affects financial performance, (3) institutional ownership, board of directors, managerial ownership and audit committee does not effects financial performance.

Keyword : Good Corporate Governance, Institutional Ownership, Board of Directors, Board of Commissioners, Managerial Ownership, and Audit Committee.