ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA KEUANGAN PERUSAHAAN ASURANSI YANG TERDAFTAR

DI BURSA EFEK INDONESIA TAHUN 2018-2020

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Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* terhadap kinerja keuangan perusahaan. Secara spesifik, tujuan penelitian ini adalah untuk mengetahui: (1) pengaruh dewan direksi terhadap kineja keuangan perusahaan asuransi dengan perhitungan menggunakan *Return on Asset*, (2) pengaruh kepemilikan manajerial terhadap kineja keuangan perusahaan asuransi dengan perhitungan menggunakan *Return on Asset*, (3) pengaruh komite audit yang terhadap kineja keuangan perusahaan asuransi dengan perhitungan menggunakan *Return on Asset*. Teknik pengambilan sampel dengan cara mencari data perusahaan Asuransi yang terdaftar dalam BEI tahun 2018-2020. Data diperoleh melalui laporan tahunan perusahaan. Hasil dari penelitian ini menunjukkan bahwa: (1) Dewan direksi independent berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan, (2) Kepemilikan manajesial tidak berpengaruh terhadap kinerja keuangan perusahaan, (3) Komite audit memiliki pengaruh negatif dan signifikan terhadap kinerja keuangan perusahaan.

Kata kunci: *Good Corporate Governance*, dewan direksi, kepemilikan manajerial, komite audit, *Return on Asset* (ROA).

ABSTRACT

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE ON THE FINANCIAL PERFORMANCE OF REGISTERED INSURANCE COMPANIES ON THE INDONESIAN

STOCK EXCHANGE 2018-2020

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This research aims to find out the influence of Good Corporate Governance towards financial performance. Specifically, the aims of the research are to find out: (1) the influence of the board of directors towards the financial performance of insurance companies by calculating using Return on Assets, (2) the influence of managerial ownership towards the financial performance of insurance companies by calculation using Return on Assets, (3) the influence of the audit committee towards the financial performance of insurance companies with calculations using Return on Assets. The sampling technique is by collecting data on insurance companies registered on the IDX for 2018-2020. Data obtained through company annual reports. The results of this research show that: (1) The independent board of directors had a positive and significant influence on the company's financial performance, (2) Management ownership did not influence the company's financial performance, (3) The audit committee had a negative and significant influence on the company's financial performance.

Key words: Good Corporate Governance, board of directors, managerial ownership, audit committee, Return on Assets (ROA).