

ABSTRAK

**PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE* TERHADAP
KINERJA KEUANGAN PERUSAHAAN PERBANKAN**

(Studi Empiris pada Perusahaan Perbankan yang Terdaftar di Bursa Efek
Indonesia Tahun 2020–2024)

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Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* (GCG) terhadap kinerja keuangan pada perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2020-2024. Sub sektor perbankan dipilih karena memiliki peran strategis dalam perekonomian serta tingkat regulasi dan risiko yang tinggi. Hal tersebut menuntut penerapan *Good Corporate Governance* (GCG) yang diproksikan dengan dewan komisaris independen, dewan direksi, komite audit dan kepemilikan manajerial untuk menjaga kinerja keuangan perusahaan perbankan.

Desain penelitian ini adalah jenis penelitian kuantitatif dengan menggunakan metode dokumentatif dengan mengumpulkan data sekunder diperoleh dari laporan tahunan dan laporan keuangan. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Perusahaan yang digunakan pada penelitian ini merupakan perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2020–2024 yang berjumlah 13 perusahaan. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan pengujian asumsi klasik menggunakan alat *Statistical Package for the Social Sciences* (SPSS) versi 26.

Hasil penelitian menunjukkan bahwa variabel Dewan Komisaris Independen, Dewan Direksi, Komite Audit dan Kepemilikan Manajerial tidak berpengaruh terhadap kinerja keuangan perusahaan perbankan.

Kata Kunci: *Good Corporate Governance*, Dewan Komisaris Independent, Dewan Direksi, Komite Audit, Kepemilikan Manajerial, *Cash Flow Return On Assets* (CFROA)

ABSTRACT

***EFFECT OF THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE ON
THE FINANCIAL PERFORMANCE OF BANKING COMPANIES***

*(Empirical Study on Banking Companies Listed on the Indonesia Stock Exchange during
2020–2024)*

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This study aims to examine the effect of Good Corporate Governance (GCG) on the financial performance of banking sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The banking sub-sector was selected due to its strategic role in the economy and its high level of regulation and risk exposure. These conditions necessitate the effective implementation of Good Corporate Governance mechanisms, which are proxied by the proportion of independent commissioners, the board of directors, the audit committee, and managerial ownership, to maintain and enhance the financial performance of banking companies.

This study employed a quantitative research design using a documentary method based on secondary data obtained from annual reports and financial statements. The sample was selected using a purposive sampling technique. The research sample consisted of 13 banking sub-sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. Data were analyzed using multiple linear regression analysis, with classical assumption tests performed using Statistical Package for the Social Sciences (SPSS) version 26.

The results indicate that the Independent Board of Commissioners, Board of Directors, Audit Committee, and Managerial Ownership have no significant effect on the financial performance of banking companies.

Keywords: *Good Corporate Governance, Independent Board Of Commissioners, Board Of Directors, Audit Committee, Managerial Ownership, Cash Flow Return On Assets (CFROA)*