

## ABSTRAK

**Riswan,2023.** Pengaruh *Good Corporate Governance* Terhadap Kinerja Keuangan Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Melalui Manajemen Laba Sebagai Variabel Intervening, Tesis Program Studi Magister Manajemen Program Pascasarjana Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Bapak H. Andi Rustam dan Pembimbing II Ibu Linda Arisanty Razak.

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* terhadap kinerja keuangan perusahaan perbankan yang listing di bursa efek indonesia dengan manajemen laba sebagai variabel intervening. Jenis penelitian yang digunakan adalah jenis penelitian eksplanatori dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan Perbankan yang terdaftar sebanyak 44 perusahaan, dari jumlah populasi tersebut digunakan metode *purposive sampling* dalam menentukan jumlah sampel yang digunakan dalam penelitian ini yaitu sebanyak 22 perusahaan perbankan. Data dianalisis dengan menggunakan analisis data panel dengan bantuan program Microsoft excel dan eviews 12.

Hasil penelitian menunjukkan bahwa (1) kepemilikan institusional tidak berpengaruh terhadap kinerja keuangan perusahaan perbankan, (2) dewan komisaris independen berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan perbankan, (3) dewan direksi berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan perbankan, (4) komite audit berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan perbankan, (5) manajemen laba berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan perbankan, (6) manajemen laba dapat memediasi pengaruh direksi terhadap kinerja keuangan perusahaan perbankan, (7) manajemen laba tidak dapat memediasi pengaruh kepemilikan institusional, komisaris independen, dan komite audit terhadap keuangan kinerja perusahaan perbankan.

**Kata Kunci:** *Good Corporate Governance, Kinerja Keuangan, Manajemen Laba*

## **ABSTRACT**

**Riswan**, 2023. *The Influence of Good Corporate Governance on the Financial Performance of Banking Companies Listed on the Indonesia Stock Exchange Through Profit Management as an Intervening Variable*, Thesis of the Master of Management Study Program, Postgraduate Program, University of Muhammadiyah Makassar. Supervised by Advisor I Mr. H. Andi Rustam and Advisor II Mrs. Linda Arisanty Razak.

This study aims to examine the effect of good corporate governance on the financial performance of banking companies listed on the Indonesian stock exchange with earnings management as an intervening variable. The type of research used is explanatory research with a quantitative approach. The population in this study were 44 registered banking companies, from this population a purposive sampling method was used to determine the number of samples used in this study, namely 22 banking companies. Data were analyzed using panel data analysis with the help of Microsoft excel and eviews 12 programs.

The research results show that (1) institutional ownership has no effect on the financial performance of banking companies, (2) the independent board of commissioners has a positive and significant effect on the financial performance of banking companies, (3) the board of directors has a positive and significant effect on the financial performance of banking companies, (4) the audit committee has a positive and significant effect on the financial performance of banking companies, (5) earnings management has a positive and significant effect on the financial performance of banking companies, (6) earnings management can mediate the influence of directors on the financial performance of banking companies, (7) earnings management cannot mediate the influence of institutional ownership, independent commissioners, and audit committees on the financial performance of banking companies.

**Keywords:** Good Corporate Governance, Financial Performance, Earnings Management