ABSTRAK

IKRA MULA FARDA.2025. Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Pada Badan Usaha Milik Negara Yang Terdaftar DI Bursa Efek Indonesia. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Mira dan Masrullah

Penelitian ini bertujuan untuk menganalisis pengaruh Good Coporate Governance terhadap kinerja keuangan pada badan usaha milik negara Yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan data panel yang dikumpulkan dari 16 perusahaan selama periode 2021-2024. Data sekunder diperoleh dari laporan tahunan yang dipublikasikan melalui situs resmi BEI, www.idx.co.id. Teknik analisis data dilakukan menggunakan metode analisis linear berganda dengan bantuan software SPSS versi 27. Hasil penelitian menunjukkan bahwa secara parsial, Komisaris Independen berpengaruh signifikan terhadap kinerja keuangan ditolak, berarti komisaris independen tidak mempengaruhi kinerja keuangan perusahaan, Komite Audit berpengaruh signifikan terhadap kinerja keuangan ditolak, berarti Komite Audit tidak mempengaruhi kinerja keuangan perusahaan, Kepemilikan Manajerial berpengaruh signifikan terhadap kinerja keuangan diterima, berarti Kepemilikian Manajerial mempengaruhi kinerja keuangan perusahaan dan Kepemilikan Institusional berpengaruh signifikan terhadap kinerja keuangan diterima, berarti Kepemilikian Institusional tidak mempengaruhi kinerja keuangan perusahaan.

Kata kunci : Komisaris Independen, Komite Audit, Kepemilikan Manajerial, Kebijakan Institusional.

ABSTRACT

IKRA MULA FARDA.2025. The Influence of Good Corporate Governance on Financial Performance in State-Owned Enterprises Listed on the Indonesian Stock Exchange. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Mira and Masrullah

This research aims to analyze the influence of Good Corporate Governance on the financial performance of state-owned enterprises listed on the Indonesia Stock Exchange. This research uses a quantitative approach with panel data collected from 16 companies during the 2021-2024 period. Secondary data was obtained from annual reports published on the official IDX website, www.idx.co.id. The data analysis technique was carried out using multiple linear analysis methods with the help of SPSS version 27 software. The research results show that partially, Independent Commissioners have a significant effect on financial performance rejected, meaning that independent commissioners do not affect the company's financial performance, Audit Committees have a significant effect on financial performance rejected, means that the Audit Committee does not affect the company's financial performance, Managerial Ownership has a significant effect on financial performance accepted, means that Managerial Ownership affects the company's financial performance and Institutional Ownership has a significant effect on financial performance accepted, means that Institutional Ownership does not affect the company's financial performance.

***Keywords** : Independent Commissioner, Audit Committee, Managerial Ownership, Institutional Policy.*