ABSTRAK

HIKMAH KHARISMA IMRAN. 2025. *Pengaruh Corporate Governance Terhadap Kinerja Keuangan Perusahaan pada Perusahaan Pertambangan Di BEI*. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Abd Salam dan Mukminati Ridwan.

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate governance* terhadap kinerja keuangan perusahaan pada perusahaan pertambangan yang terdaftar di BEI 2021-2024. Jenis data yang digunakan dalam penelitian ini adalah kuantitatif. Pengumpulan data menggunakan data sekunder yang diperoleh dari idx.com dengan menggunakan teknik pursosive sampling dan diperoleh 28 sampel perusahaan. Hasil penelitian data menggunakan perhitungan *statistical package for the social science* (SPSS) versi 26. Keseluruhan sampel tersebut telah diuji asumsi klasik berupa asumsi normalitas, multikolinearitas, heteroskedastisitas, dan autokorelasi. Metode analisis data menggunakan teknik regresi berganda. Hasil uji hipotesis dilakukan dengan menggunakan metode analisis regresi data panel. Hasil penelitian ini menunjukkan, secara parsial, kepemilikan manajerial tidak berpengaruh terhadap kinerja keuangan Perusahaan dan kepemilikan institusional berpengaruh positif signifikan terhadap kinerja keuangan.

Kata Kunci: *Kinerja Keuangan, Kepemilikan Manajerial, Kepemilkan Institusional.*

ABSTRACT

HIKMAH KHARISMA IMRAN. 2025. *The Influence of Corporate Governance on Corporate Financial Performance in Mining Companies on the IDX. Thesis. Department of Accounting, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by: Abd Salam and Mukminati Ridwan.*

The purpose of this research is to determine the effects of corporate governance on the financial performance of mining companies listed on the IDX from 2021 to 2024. The type of data used in this study is quantitative. Data collection utilized secondary data obtained from idx.com, employing purposive sampling techniques, and resulted in 28 company samples. The results of the data analysis were calculated using the statistical package for the social sciences (SPSS) version 26. All of the samples have been tested on classical assumptions in the form of normality, multicollinearity, heteroskedasticity, and autocorrelation. The data analysis method uses multiple regression techniques. The results of the hypothesis test were carried out using the panel data regression analysis method. The results of this study show that, partially, the managerial ownership has no effect on the company's financial performance and institutional ownership has a significant positive effect on the company's financial performance.

***Keywords**: Financial Performance, Managerial Ownership, Institutional Ownership.*