

ABSTRAK

Steven Andrian Lumbantobing, NIM 7173220039, Pengaruh *Good Corporate Governance*, Struktur Modal dan Likuiditas terhadap Kinerja Perusahaan (Studi Empiris Pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2018-2019). Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2021.

Permasalahan dalam penelitian ini adalah apakah *Good Corporate Governance* yang diproksikan dengan (Dewan Komisaris, Komisaris Independen, Komite Audit), Struktur Modal dan Likuiditas berpengaruh terhadap kinerja perusahaan. Tujuan penelitian ini adalah untuk mengetahui pengaruh Dewan Komisaris, Komisaris Independen, Komite Audit, Struktur Modal dan Likuiditas terhadap kinerja perusahaan Pada Perusahaan Manufaktur di Bursa Efek Indonesia periode 2018-2019.

Populasi dalam penelitian ini seluruh perusahaan manufaktur di BEI periode 2018-2019. Pemilihan sampel menggunakan metode *purposive sampling*. Berdasarkan kriteria yang telah ditentukan diperoleh sampel sebanyak 70 perusahaan, sehingga data observasi berjumlah 140. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, uji hipotesis, dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa secara simultan Dewan Komisaris, Komisaris Independen, Komite Audit, Struktur Modal dan Likuiditas berpengaruh signifikan terhadap kinerja perusahaan. Sedangkan secara parsial dewan komisaris berpengaruh positif dan signifikan terhadap kinerja perusahaan, komisaris independen tidak berpengaruh signifikan terhadap kinerja perusahaan, komite audit tidak berpengaruh signifikan terhadap kinerja perusahaan, struktur modal berpengaruh negatif dan signifikan terhadap kinerja perusahaan, likuiditas berpengaruh positif dan signifikan terhadap kinerja perusahaan. Besarnya pengaruh ini juga ditunjukkan oleh nilai koefisien determinasi yaitu 0,279 atau sebesar 27,9 %.

Kata kunci : Dewan Komisaris, Komisaris Independen, Komite Audit, Struktur Modal, Likuiditas dan Kinerja Perusahaan

ABSTRACT

Steven Andrian Lumbantobing, NIM 7173220039, The Influence of Good Corporate Governance, Capital Structure and Liquidity on Company Performance (Empirical Study of Manufacturing Companies on The Indonesia Stock Exchange 2018-2019 Period). Thesis, Accounting Study Program, Faculty Of Economics, Universitas Negeri Medan 2021.

The problem in this study is whether good corporate governance as proxied by (board of commissioner, independent commissioner and audit committee), capital structure and liquidity affect company performance. The purpose of this study is so determine the effect of the board of commissioner, independent commissioner, audit committee, capital structure and liquidity on company performance in manufacturing companies on the Indonesia Stock Exchange for the Period 2018-2019.

The population in this study are all manufacturing companies on the IDX for the 2018-2019 period. This sample selection using purposive sampling method. Base on predetermined criteria, a sample of 70 companies was obtained so that the observation data amounted to 140. The data analysis techniques use were descriptive statistical analysis, classical assumption test, multiple linear regression analysis, hypothesis testing and coefficient of determination.

The results of this study indicate that simultaneously the board of commissioner, independent commissioner, audit committee, capital structure and liquidity have a significant effect on company performance. Whereas partially the board of commissioner has a positive and significant effect on company performance, independent commissioner have no significant effect on company performance, the audit committee has no significant effect on company performance, capital structure has a negative and significant effect on company performance, liquidity has a positive and significant effect on company performance. The magnitude of this influence is also indicated by the coefficient of determination, namely 0.279 or 27.9%.

Keywords : board of commissioner, independent commissioner, audit committee, capital structure, liquidity and company performance.