

ABSTRACT

Christina Manalu, NIM. 7213220012, *The Influence of Corporate Governance and Business Diversification on Financial Performance of Banking Companies Listed on the IDX Moderated by the Implementation of Enterprise Resource Planning (ERP)*. Undergraduate Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, Universitas Negeri Medan, 2025.

This study aims to analyze the influence of Corporate Governance and business diversification on financial performance in banking companies listed on the Indonesia Stock Exchange (IDX) with the implementation of Enterprise Resource Planning (ERP) as a moderating variable. Corporate Governance in this study is measured through the number of boards of commissioners, boards of directors, independent boards of commissioners, the proportion of independent boards of commissioners, independent boards of directors, the proportion of independent boards of directors, audit committees, and the proportion of audit committees. Business diversification is measured based on the number of business lines or segments owned by the company, while financial performance is measured using the Return on Assets (ROA) ratio.

This research uses a quantitative approach with secondary data derived from companies' annual financial reports. The population in this study is all banking companies listed on the IDX for the 2021–2023 period. The sample was determined using purposive sampling, resulting in 128 banking companies. Data was obtained from annual reports and financial reports published on the official BEI website. Data analysis was performed using multiple linear regression with SPSS version 26.

The results of the study indicate that corporate governance has a positive effect on the financial performance of banking companies. Business diversification also positively impacts financial performance, meaning that the higher the level of diversification, the better the company's ability to generate profits. Furthermore, ERP implementation has been shown to strengthen the influence of corporate governance on financial performance, but does not moderate the relationship between business diversification and financial performance.

Keywords: Corporate Governance, Business Diversification, Financial Performance, Enterprise Resource Planning (ERP), banking companies.

ABSTRAK

Christina Manalu, NIM. 7213220012, Pengaruh *Corporate Governance* dan Diversifikasi Bisnis Terhadap Kinerja Keuangan Pada Perusahaan Perbankan di BEI Yang Dimoderasi Oleh Implementasi *Enterprise Resource Planning* (ERP). Skripsi, Jurusan Akuntansi, program Studi Akuntansi, Fakultas ekonomi, Universitas Negeri Medan, 2025.

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance* dan diversifikasi bisnis terhadap kinerja keuangan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dengan penerapan *Enterprise Resource Planning* (ERP) sebagai variabel moderasi. *Corporate governance* dalam penelitian ini diukur melalui jumlah dewan komisaris, dewan direksi, dewan komisaris independen, proporsi dewan komisaris independen, dewan direksi independen, proporsi dewan direksi independen, komite audit, dan proporsi komite audit. Diversifikasi bisnis diukur berdasarkan jumlah lini bisnis atau segmen yang dimiliki perusahaan, sedangkan kinerja keuangan diukur menggunakan rasio *Return on Assets* (ROA).

Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang berasal dari laporan keuangan tahunan perusahaan. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di BEI periode 2022–2024. Sampel ditentukan menggunakan purposive sampling, sehingga diperoleh 128 perusahaan perbankan. Data diperoleh dari laporan tahunan dan laporan keuangan yang dipublikasikan melalui situs resmi BEI. Analisis data dilakukan dengan menggunakan regresi linier berganda dengan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa *corporate governance* berpengaruh positif terhadap kinerja keuangan perusahaan perbankan. Diversifikasi bisnis juga berdampak positif terhadap kinerja keuangan, artinya semakin tinggi tingkat diversifikasi, semakin baik kemampuan perusahaan dalam menghasilkan laba. Lebih lanjut, implementasi ERP terbukti tidak memoderasi hubungan *corporate governance* terhadap kinerja keuangan, dan implementasi ERP juga tidak memoderasi hubungan antara diversifikasi bisnis dan kinerja keuangan.

Kata Kunci: *Corporate Governance*, Diversifikasi Bisnis, Kinerja Keuangan, *Enterprise Resource Planning* (ERP), perusahaan perbankan.