



UNIVERSITAS ISLAM SUMATERA UTARA

FAKULTAS EKONOMI DAN BISNIS

Kampus Jl. Sisingamangaraja – Teladan Medan 20217

Telp: (061) 7869880 Fax: (061) 7868990

ABSTRAK

NADA FADHILA SIDABUTAR, NPM (71210313043) : “Pengaruh *Good Corporate Governance* Terhadap Kinerja Keuangan Studi Kasus Pada Perusahaan Indeks LQ45 Yang Terdaftar Di BEI Pada Tahun 2021-2023”. Pembimbing I : Farida Khairani, SE, M.Si, dan Pembimbing II : Shofwan Andri, S.Ak, MM, Skripsi : 2025

Penelitian ini bertujuan untuk menguji pengaruh Good Corporate Governance terhadap kinerja keuangan perusahaan yang tergabung dalam indeks LQ45 di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Variabel independen dalam penelitian ini meliputi Dewan Komisaris Independen, Komite Audit, Kepemilikan Institusional, dan Kepemilikan Manajerial, sedangkan variabel dependen diukur menggunakan Return on Assets (ROA). Sampel penelitian terdiri dari 25 perusahaan dengan total 75 observasi selama tiga tahun. Metode analisis yang digunakan adalah regresi linear berganda. Hasil penelitian menunjukkan bahwa secara parsial maupun simultan, dewan komisaris independen, komite audit, kepemilikan institusional, dan kepemilikan manajerial berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan indeks LQ45 yang terdaftar di BEI periode 2021-2023. Temuan ini mengindikasikan bahwa penerapan praktik tata kelola perusahaan yang baik berkontribusi langsung terhadap peningkatan kinerja keuangan. Penelitian ini diharapkan menjadi referensi bagi manajemen perusahaan, investor, dan regulator dalam mengoptimalkan penerapan prinsip GCG secara berkelanjutan.

Kata Kunci : Dewan Komisaris Independent, Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Kinerja Keuangan

ABSTRACT

NADA FADHILA SIDABUTAR, NPM (71210313043): “The Influence of Good Corporate Governance on Financial Performance: A Case Study of LQ45 Index Companies Listed on the IDX in 2021-2023”. Supervisor I: Farida Khairani, SE, M.Si, and Supervisor II: Shofwan Andri, S.Ak, MM, Thesis: 2025

This study aims to examine the effect of Good Corporate Governance on the financial performance of companies listed in the LQ45 index on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The independent variables in this study include the Independent Board of Commissioners, Audit Committee, Institutional Ownership, and Managerial Ownership, while the dependent variable is measured using Return on Assets (ROA). The study sample consisted of 25 companies with a total of 75 observations over three years. The analytical method used was multiple linear regression. The results show that, both partially and simultaneously, the independent board of commissioners, audit committee, institutional ownership, and managerial ownership have a positive and significant effect on the financial performance of LQ45 index companies listed on the IDX during the 2021–2023 period. This finding indicates that the implementation of good corporate governance practices directly contributes to improved financial performance. This research is expected to serve as a reference for company management, investors, and regulators in optimizing the implementation of GCG principles in a sustainable manner.

Keywords : *Independent Board of Commissioners, Audit Committee, Institutional Ownership, Managerial Ownership, Financial Performance*