

ABSTRAK

GCG (*Good Corporate Governance*) merupakan suatu hal yang penting dalam sebuah perusahaan. Perusahaan yang sudah terbukti memperhatikan sistem organisasi tersebut akan cenderung memiliki sistem tata kelola yang baik pula. Apabila hal tersebut sudah tercipta maka perusahaan dapat membina hubungan yang baik dengan para stakeholder. Hubungan yang baik tersebut akan menimbulkan kepercayaan yang tinggi dari para stakeholder sehingga diharapkan berdampak pada peningkatan profitabilitas perusahaan. Tujuan dari penelitian ini yaitu untuk mengetahui apakah GCG (*Good Corporate Governance*) memiliki pengaruh signifikan terhadap profitabilitas perusahaan. GCG (*Good Corporate Governance*) dalam hal ini di proksikan dengan dewan komisaris, dewan direksi, dan komite audit. Sedangkan variabel profitabilitas diproksikan dengan ROA (*Return On Asset*). Populasi dari penelitian ini yaitu perusahaan-perusahaan sektor *food and beverage* yang terdaftar pada bursa efek Indonesia tahun 2016-2019. Metode pengambilan sampel yaitu purposive sampling. Sehingga didapat jumlah observasi sebanyak 30 sampel perusahaan. Data pada penelitian ini adalah data sekunder karena data diperoleh dari dokumen atau pada penelitian ini diperoleh dari portofolio perusahaan. Teknik analisis data yang digunakan ialah metode regresi linear berganda dan uji hipotesis menggunakan uji simultan (F), dan parsial (T), uji-uji tersebut diuji menggunakan bantuan aplikasi SPSS. Berdasarkan hasil penelitian diketahui bahwa variabel dewan komisaris berpengaruh positif dan signifikan terhadap *return on asset* (ROA) dan variabel dewan direksi tidak berpengaruh signifikan terhadap *return on asset* (ROA) serta variabel komite audit juga mendapatkan hasil tidak berpengaruh signifikan terhadap *return on asset* (ROA). Hasil penelitian menunjukkan GCG berpengaruh signifikan terhadap profitabilitas perusahaan.

Kata kunci : *Good Corporate Governance*, Dewan Komisaris, Dewan Direksi, Komite Audit, *Return On Asset*.

ABSTRACT

GCG (Good Corporate Governance) is an important thing in a company. Companies that have proven that the organization of these organizations will tend to have systems that are well managed as well. If this has been created, the company can foster good relationships with stakeholders. This good relationship will generate high trust from stakeholders so that it has an impact on increasing the company's profitability. The purpose of this study is to see whether GCG (Good Corporate Governance) has a significant effect on company profitability. GCG (Good Corporate Governance) in this case is proxied by the board of commissioners, board of directors and audit committee. Meanwhile, the profitability variable is proxied by ROA (Return On Asset). The population of this study are companies in the food and beverage sector which are listed on the Indonesian stock exchange in 2016-2019. The sampling method was purposive sampling. So that the observations obtained are as many as 30 sample companies. The data in this study is secondary data because the data is obtained from documents or in this study obtained from the company portfolio. The data analysis technique used is multiple linear regression method and hypothesis testing using simultaneous (F) and partial (T) tests, these tests were tested using the help of the SPSS application. Based on the research, it is known that the variable that the board of commissioners has a positive and significant effect on return on assets (ROA) and the board of directors variable has no significant effect on return on assets (ROA) and the audit committee variable also gets the results that have a significant effect on return on assets (ROA). The results showed that GCG had no significant effect on company profitability.

Keywords : Good Corporate Governance, Board Of Commissioners, Board Of Directors, Audit Committee, Profitability, Return On Asset.