

Abstract

This study aims to analyze the influence of GCG with institutional ownership proxies, the Board of Directors, the Independent Board of Commissioners and the Audit Committee on financial performance as measured by ROA and ROE. The object of this study is a transportation company listed on the Indonesia Stock Exchange. The method used in sampling is the purposive sampling method, based on the established criteria, a sample of 24 companies was obtained. The research period used is in 2019-2021. The results showed that institutional ownership did not have a significant effect on ROA, the board of directors had an insignificant negative effect on ROA, the independent board of commissioners had a negative and insignificant effect on ROA, the audit committee had a significant effect on ROA, while that the variable institutional ownership had a significant effect on ROE, the board of directors did not have a significant effect on ROE, the independent board of commissioners had an effect on ROE, the independent board of commissioners had an effect significant to ROE, audit committees have a significant effect on ROE.

Keywords: *Good Corporate Governance, Institutional Ownership, Board of Directors, Independent Board of Commissioners, Audit Committee, ROA, ROE.*

Abstrak

Penelitian ini bertujuan untuk menganalisis adanya pengaruh GCG dengan proksi Kepemilikan Institusional, Dewan Direksi, Dewan Komisaris Independen dan Komite Audit terhadap kinerja keuangan yang diukur dengan ROA dan ROE. Objek dari penelitian ini adalah perusahaan transportasi yang terdaftar di Bursa Efek Indonesia. Metode yang digunakan dalam pengambilan sampel adalah metode *purposive sampling*, berdasarkan kriteria yang ditetapkan diperoleh sampel sebanyak 24 perusahaan. Periode penelitian yang digunakan adalah pada tahun 2019-2021. Hasil penelitian menunjukkan bahwa kepemilikan institusional tidak berpengaruh signifikan terhadap ROA, dewan direksi berpengaruh negatif tidak signifikan terhadap ROA, dewan komisaris independen berpengaruh negatif dan tidak signifikan terhadap ROA, komite audit berpengaruh signifikan terhadap ROA, sementara bahwa variabel kepemilikan institusional berpengaruh signifikan terhadap ROE, dewan direksi tidak berpengaruh secara signifikan terhadap ROE, dewan komisaris independen berpengaruh signifikan terhadap ROE, komite audit berpengaruh signifikan terhadap ROE.

Kata Kunci : *Good Corporate Governance, Kepemilikan Institusional, Dewan Direksi, Dewan Komisaris Independen, Komite Audit, ROA, ROE.*