

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Mekanisme *Good Corporate Governance* (GCG) dan *Financial Leverage* (DER) Terhadap Kinerja Keuangan (ROE) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2017. *Good Corporate Governance* (GCG) dalam penelitian ini diproksikan dengan variabel jumlah dewan direksi, jumlah dewan komisaris independen, jumlah komite audit, dan kepemilikan institusional. Sampel yang diperoleh dengan metode *purposive sampling* berjumlah 233 data. Alat analisis yang digunakan adalah analisis Regresi Linear Berganda dengan menggunakan program SPSS 20.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa variabel jumlah dewan direksi berpengaruh positif signifikan terhadap kinerja keuangan perusahaan, variabel jumlah dewan komisaris independen tidak berpengaruh terhadap kinerja keuangan perusahaan, variabel jumlah komite audit tidak berpengaruh terhadap kinerja keuangan perusahaan, variabel kepemilikan institusional berpengaruh positif signifikan terhadap kinerja keuangan perusahaan, dan variabel *financial leverage* berpengaruh negatif signifikan terhadap kinerja keuangan perusahaan

Kata kunci: *Good Corporate Governance*, Jumlah Dewan Direksi, Jumlah Dewan Komisaris Independen, Jumlah Komite Audit, Kepemilikan Institusional, *Financial leverage* dan Kinerja Keuangan Perusahaan.

ABSTRACT

The research is purposes to analyze The Influence Mecanism of Good Corporate Governance and Financial Leverage (DER) to Corporate Financial Performance (GCG), this research proxied by variable number of board of directors, number of independent board of commissioners, number of audit committees, and institutional ownership. Samples obtained by purposive sampling method amounted to 233. Data were analyzed using multiple linear regression method, based on SPSS 20 program.

Based on the analysis that has been done, it is found that the number of directors has a significant positive effect on the company's financial performance, the variable number of independent board of commissioners doesn't effect on the company's financial performance, number of audite committees variables also doesn't effect on company's financial performance, institutional ownership variables have a significant positive effect on the company's financial performance, and financial leverage variables have a significant negative effect on the company's financial performance.

Key words: Good Corporate Governance, a number of board of director, a number of independent commissioners, number of audit committees, institutional ownership, financial leverage, and company financial performance.