

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* yang diproksikan dengan Komisaris Independen, Komite Audit, Kepemilikan Manajerial, Kepemilikan Institusional dan *Leverage* yang diproksikan menggunakan *Debt to Asset Ratio* terhadap kinerja keuangan melalui laporan keuangan yang telah disusun oleh perusahaan *property and real estate* di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan *property and real estate* di Bursa Efek Indonesia (BEI) selama periode 2012-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 10 perusahaan *property and real estate*.

Metode statistik yang digunakan adalah analisis statistik deskriptif dan analisis regresi linier berganda yang digunakan untuk menguji pengaruh *Good Corporate Governance* dan *Leverage* terhadap kinerja keuangan. Hasil penelitian menunjukkan bahwa komite audit dan kepemilikan institusional berpengaruh signifikan positif terhadap kinerja keuangan, sedangkan komisaris independen, kepemilikan manajerial dan *leverage* terbukti berpengaruh tidak signifikan terhadap kinerja keuangan.

Kata kunci: *good corporate governance*, *leverage*, dan kinerja keuangan.

ABSTRACT

This research is aimed to examine the influence of Good Corporate Governance which is proxy by Independent Commissioner, Audit Committee, Managerial Ownership, Institutional Ownership and Leverage which are proxy by using Debt to Asset Ratio to the financial performance through financial statement which has been prepared by property and real estate companies which are listed in in Stock Exchange Indonesia.

The population has been obtained by using purposive sampling method in property and real estate companies which are listed in Indonesia Stock Exchange (IDX) IN 2012-2016 periods and based on the predetermined criteria, 10 property and real estate companies have been selected as samples.

The statistical method has been done by using descriptive statistical analysis and multiple linear regressions analysis which is used to test the influence of Good Corporate Governance and Leverage to the financial performance. The result shows that audit committee and institutional ownership give significant and positive inflence to the financial performance whereas independent commissioner, managerial ownership and leverage ownership has significant influence to the financial performance.

Keywords: Good corporate governance, leverage, financial performance.

