

Abstract

This study is to determine the effect of GCG on the level of company profitability. In this study GCG is proxied by institutional ownership, board of commissioners, independent commissioners, and audit committees. Profitability is proxied by ROE. The population in this study were textile and garment companies listed on the Indonesia Stock Exchange for the period 2013-2017. The sampling technique in this study used purposive sampling. Data analysis techniques used multiple linear regression analysis. The results showed that institutional ownership variables, board of commissioners, independent commissioners, and audit committees simultaneously had an effect on ROE. For institutional ownership does not have a significant effect on ROE, the board of commissioners has no significant effect on ROE, independent commissioners have no significant effect on ROE, audit committees have a significant effect on ROE.

Keywords : institutional ownership, board of commissioners, independent commissioners, audit committees, ROE.

Abstrak

Penelitian ini untuk mengetahui pengaruh GCG terhadap tingkat profitabilitas perusahaan. Dalam penelitian ini GCG diproksikan dengan kepemilikan institusional, dewan komisaris, komisaris independen, dan komite audit. Profitabilitas diproksikan dengan ROE. Populasi dalam penelitian ini adalah perusahaan tekstil dan garmen yang terdaftar di BEI periode 2013-2017. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling. Teknik analisis data menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa variabel kepemilikan institusional, dewan komisaris, komisaris independen, dan komite audit secara simultan berpengaruh terhadap ROE. Untuk kepemilikan institusional tidak berpengaruh signifikan terhadap ROE, dewan komisaris tidak berpengaruh signifikan terhadap ROE, komisaris independen tidak berpengaruh signifikan terhadap ROE, komite audit berpengaruh signifikan terhadap ROE.

Kata Kunci : Kepemilikan Institusional, Dewan Komisaris, Komisaris Independen, Komite Audit, ROE