ABSTRAK

Pengaruh *Good Corporate Governance* (GCG) Terhadap Kinerja Keuangan Perusahaan

(Studi Kasus Pada Perusahaan Sektor *Healthcare* yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2023)

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan *Good Corporate Governance* (GCG) terhadap kinerja keuangan perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019-2023. GCG diproksikan melalui dewan direksi, kepemilikan institusional, dewan komisaris independen, dan komite audit, sementara kinerja keuangan diukur menggunakan *Return on Assets* (ROA) dan *Net Profit Margin* (NPM).

Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan perusahaan. Populasi dalam penelitian ini terdiri dari 34 perusahaan. Sampel penelitian dipilih dengan teknik *purposive sampling*, dan menghasilkan 110 data observasi. Data dianalisis menggunakan *software* SPSS versi 21 dengan teknik regresi linier berganda untuk menguji hubungan antar variabel.

Hasil penelitian menunjukkan bahwa secara parsial dewan direksi dan dewan komisaris independen tidak berpengaruh terhadap kinerja keuangan perusahaan yang diukur dengan ROA dan NPM. Kepemilikan institusional berpengaruh positif dan signifikan terhadap ROA, tetapi tidak berpengaruh terhadap NPM. Sementara itu, komite audit berpengaruh positif dan signifikan terhadap ROA dan NPM. Penelitian ini memberikan wawasan bagi perusahaan untuk lebih meningkatkan penerapan prinsip-prinsip GCG guna mendukung peningkatan kinerja keuangan.

Kata Kunci: *Good Corporate Governance* (GCG), kinerja keuangan, ROA, NPM, sektor *healthcare*.

ABSTRACT

"The Influence of Good Corporate Governance (GCG) on Company Financial Performance

(Case Study on Healthcare Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023)"

This research aims to analyze the effect of implementing Good Corporate Governance (GCG) on the financial performance of healthcare sector companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. GCG is proxied by the board of directors, institutional ownership, independent board of commissioners, and audit committee, while financial performance is measured using Return on Assets (ROA) and Net Profit Margin (NPM).

This research employs a quantitative method with secondary data obtained from the companies' annual reports. The population of this study consists of 34 companies. The research sample was selected using purposive sampling, resulting in 110 observational data points. Data were analyzed using SPSS version 21 software with multiple linear regression techniques to examine the relationships between variables.

The results show that, partially, the board of directors and the independent board of commissioners do not significantly affect the financial performance of the companies as measured by ROA and NPM. Institutional ownership has a positive and significant effect on ROA but does not affect NPM. Meanwhile, the audit committee has a positive and significant effect on both ROA and NPM. This study provides insights for companies to further enhance the implementation of GCG principles to support improved financial performance.

Keywords: Good Corporate Governance (GCG), financial performance, ROA, NPM, healthcare sector.