

**Pengaruh *Good Corporate Governance* Terhadap Kinerja Keuangan
Pada Bank Umum Syariah Tahun 2015-2018**

ABSTRAK

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Penelitian ini bertujuan untuk menganalisis secara empiris pengaruh antara *Good Corporate Governance* terhadap kinerja keuangan. Kinerja keuangan diprosikan dengan *Capital Adequacy Ratio* (CAR).

Populasi dalam penelitian ini adalah perusahaan bank umum syariah yang terdaftar di Otoritas Jasa Keuangan (OJK) periode 2015-2018. Penelitian ini mengamati 14 perusahaan, metode pengambilan sampel yang digunakan adalah *purposive sampling* sehingga diperoleh 12 perusahaan sebagai sampel penelitian. Metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa dewan komisaris berpengaruh negatif dan signifikan, dewan direksi berpengaruh positif dan signifikan terhadap kinerja keuangan (CAR). Sedangkan komite audit dan dewan pengawas syariah tidak berpengaruh terhadap kinerja keuangan (CAR) pada bank umum syariah.

Kata kunci: *Good Corporate Governance*, Kinerja Keuangan (CAR),
Bank Umum Syariah.

The Influence Of Good Corporate Governance On Financial Performance In Sharia Commercial Banks during 2015-2018

ABSTRACT

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This research aims to analyze empirically the influence of Good Corporate Governance on financial performance. Financial performance is proxied by Capital Adequacy Ratio (CAR).

The population in this study are Sharia Commercial Banks listed on the Financial Services Authority, for the 2015-2018 period. This research looked at 14 companies, the sampling method used was purposive sampling in order to obtain 12 companies as research samples. The analytical method used is multiple linear regression analysis.

The results showed that be partial the size of the bord of commissioners had a negative and significant effect on the financial perfomance of sharia public banks, the size of the board of directors had a positive and significant effect on the financial perfomance of sharia public banks. While the zise of the audit committee had a negative and significant effect on the financial perfomance of sharia public banks, the size of the sharia supervisory board has no effect on the financial performance of sharia public banks.

Keywords: Good Corporate Governance, Financial Performance (CAR), Sharia Commercial Banks.