

## ABSTRAK

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**Pengaruh *Good Corporate Governance*, Ukuran Perusahaan dan Harga Saham Terhadap Kinerja Keuangan dan Tinjauanya dari Sudut Pandang Islam.**

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* Terhadap kinerja keuangan. *Good Corporate Governance* di proksikan kan menjadi Dewan dikreksi yang diukur dengan jumlah dewan direksi, Dewan Komisaris yang diukur dengan dewan komisaris luar badan usaha dibagi dengan seluruh dewan komisaris badan usaha, Ukuran Perusahaan yang diukur dengan Ln total asset dan Harga saham yang diukur dengan Ln harga saham dan kinerja keuangan yang diukur dengan *return on asset*. Penelitian ini menggunakan sampel perusahaan agrikultur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2010-2017. Teknik pengambilan sampel dalam penelitian ini *Purposive sampling* dan didapat sampel sejumlah 7 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang di peroleh dari situs resmi *Indonesia Stock Exchange (IDX)*. Metode Analisis yang digunakan adalah regresi linier berganda dengan aplikasi SPSS 23. Hasil menunjukan penelitian bahwa Dewan Direksi, Dewan komisaris Independen, Ukuran Perusahaan dan Harga Saham berpengaruh signifikan terhadap kinerja keuangan. Serta secara keseluruhan Dewan Direksi, Dewan Komisaris Independen, Ukuran Perusahaan dan Harga saham sudah memenuhi syariat islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana dijelaskan dalam Al-quran dan Hadist.

Kata kunci : Dewan Direksi, Dewan Komisaris Independen, Ukuran Perusahaan, Harga Saham, Return on Asset

## **ABSTRACT**

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***The Influence of Good Corporate Governance, firm size and Stock Price on Financial Performance and Reviewed by the Viewpoint od Islam***

*This study aims to examine the effect of Good Corporate Governance on financial performance. In Good Corporate Governance there is an independent variable that is the Board of directors in this study is measured by using the total board of directors, the Board of Independent Commissioners is measured by the commissioners in a business entity divided by all members of the board of commissioners of the business entity, the Firm Size is measured by Ln Asset Total, the share price is measured by Ln share price and the Dependent Variable of financial performance is measured by Return on Assets. This study uses a sample of agricultural companies listed on the Indonesia Stock Exchange (IDX) during the period 2010-2017. The sampling technique in this study Purposive sampling and obtained a sample of 7 companies. This research uses secondary data, which are financial statements of companies obtained from the official site of the Indonesia Stock Exchange (IDX). The analysis method used is Multiple Linear Regression with the application of SPSS 23. The results show that the Board of Directors of the Board of Independent Commissioners, Firm Size and Share Price, have a significant effect on financial performance. As well as the overall Board of Directors of the Board of Independent Commissioners, Firm Size and Stock Prices, It has fulfilled the overall Islamic requirements in every supporting variable as explained in the Qur'an and Hadith.*

*Keywords: Board of Directors, Board of Commissioners, Firm Size, Share Price, Return on Assets*