

ABSTRAK

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Pengaruh *Good Corporate Governance* Dan Manajemen Laba Terhadap Kinerja Keuangan Perusahaan Serta Tinjauannya Dari Sudut Pandang Islam.

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* dan Manajemen Laba Terhadap Kinerja Keuangan. Variabel *Good Corporate Governance* yang meliputi dewan komisaris independen, kepemilikan institusional dan komite audit. Serta variabel Manajemen Laba. Penelitian ini menggunakan sampel perusahaan manufaktur subsektor industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel sejumlah 9 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan tahunan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah regresi linier berganda dengan aplikasi SPSS versi 25. Hasil penelitian menunjukkan bahwa variabel dewan komisaris independen berpengaruh secara positif terhadap variabel kinerja keuangan, variabel kepemilikan institusional tidak berpengaruh terhadap variabel kinerja keuangan, variabel komite audit berpengaruh negative terhadap variabel kinerja keuangan dan variabel manajemen laba tidak berpengaruh terhadap variabel kinerja keuangan. Serta secara keseluruhan dewan komisaris independen, kepemilikan institusional, komite audit dan manajemen laba belum memenuhi syariat islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana dijelaskan dalam Al-Qur'an dan Hadist.

Kata kunci: Dewan komisaris independen, kepemilikan institusional, komite audit, manajemen laba dan kinerja keuangan.

ABSTRACT

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The Influence Of Good Corporate Governance and Profit Management on Financial Performance and Reviewed by the Viewpoint of Islam

The purpose of this research was to analyze the effect of Good Corporate Governance and Profit Management on Financial Performance. Variabels Good Corporate Governance include proportion boards commissioners independent, institusional ownership, audit commite and variabels profit management. This study uses a sample of food and beverage sub-sector on the Indonesian Stock Exchange (IDX) during the periode 2015-2019. Mechanical sampling in this research was purposive sampling and obtained a sample of 9 companies. This study use secondary data form the annual report were obtained from website Indonesian Stock Exchange (IDX). The analysis method of this research used multiple linier regression with the SPSS Ver.25 application. The results showed that proportion boards commissioners independent has a positive in fluends on the financial performance, institusional ownership has a not influends on the financial performance, audit commite has a negative influends on the financial performance and variables profit management has a not influends on the financial performance. Overall proportion boards commissioners independent, institusional ownership, audit commite and profit management on financial performance have not fulfilled Islamic law as a whole in every supporting variabel as explained in the Qur'an and Hadits.

Keyword : proportion boards commissioners independent, institusional ownership, audit commite, profit management and financial Performance.