

## ABSTRAKSI

FACHRUROZI (201012018) *Analisis pengaruh implementasi Good Corporate Governance, Ukuran Perusahaan (Size) serta Profitabilitas terhadap kinerja perusahaan BUMN (Badan Usaha Milik Negara) yang terdaftar di BEI periode 2011-2013* (dibimbing oleh Dra. Retno Suliati Akt, MM)

Penelitian ini dilakukan pada perusahaan BUMN yang terdaftar pada Bursa Efek Indonesia. Penelitian ini bertujuan untuk mengetahui apakah kinerja perusahaan dipengaruhi oleh variabel implementasi *Good Corporate Governance*, Ukuran Perusahaan serta Profitabilitas.

Kinerja perusahaan yang diproksikan dengan *tobinsQ* dimana harga penutupan saham dikali jumlah saham beredar kemudian dibagi nilai buku dari total ekuitas. Implementasi *Good Corporate Governance* dengan diproksi menggunakan Indeks pengungkapan *Corporate Governance* (IPCG), yaitu total skor item yang diungkapkan oleh perusahaan dibagi skor maksimum yang seharusnya diungkapkan oleh perusahaan. Ukuran Perusahaan dengan menggunakan log natural dari total asset yang dimiliki oleh perusahaan dan Profitabilitas yang digunakan adalah *Return On Asset* (ROA) dimana laba bersih dibagi total aktiva.

Hasil penelitian diperoleh berdasarkan uji parsial (Uji t) dimana hasilnya adalah variabel *Good Corporate Governance* (GCG) dan Profitabilitas berpengaruh serta berhubungan positif terhadap kinerja perusahaan, namun variabel Ukuran Perusahaan tidak berpengaruh secara signifikan terhadap kinerja perusahaan karena tingkat signifikansinya berada diatas 0.05, sedangkan berdasarkan uji simultan (Uji f) variabel *Good Corporate Governance* (GCG), Ukuran Perusahaan dan Profitabilitas secara bersama-sama berpengaruh secara signifikan terhadap kinerja perusahaan karena tingkat signifikansinya berada dibawah 0.05.

Kata kunci : Implementasi *Good Corporate Governance*, Ukuran Perusahaan, Profitabilitas, Kinerja Perusahaan

## ABSTRACT

*FACHRUROZI (201012018) an analysis of the influence of the implementation of Good Corporate Governance, Company Size (Size) as well as the profitability of the company's performance of BUMN (Badan Usaha Milik Negara) are registered in IDX period 2011-2013 (under the supervision of Dra. Retno Suliati Akt, MM)*

*This study was conducted on the company's of BUMN that listed on the Indonesia stock exchange. The aim of This research to find out how the company's performance is affected by the variable implementation of Good Corporate Governance, the company's Size and profitability.*

*The performance of the company that proxy with  $tobinsQ$  where the closing price of shares in the number of times of shares outstanding is then divided by the book value of the total equity. The implementation of Good Corporate Governance with the proxy by using the index Corporate Governance Disclosure (IPCG), i.e. a total score of items disclosed by the companies divided the maximum score that should have been disclosed by the company. The size of the Company by doing the natural log of the assets owned by the company and Profitability used is Return On Assets (ROA) of which net income divided by total assets.*

*The result of research obtained based on partial test (test t) where the outcome variable is Good Corporate Governance (GCG) and profitability as well as associated positive impact on company performance, but variable Size Company do not affect significantly the performance of the company due to their significance level of 0.05, while above is based on simultaneous test (test f) variable of Good Corporate Governance (GCG), Company Size and profitability are jointly contributing significantly to the company's performance because it is under their significance level 0.05.*

*Keywords : Implementation of Good Corporate Governance (GCG), the size of the Company, profitability, the company performance*