

ABSTRAK

PENGARUH PROFITABILITAS, *LEVERAGE*, UKURAN PERUSAHAAN DAN UMUR PERUSAHAAN TERHADAP KUALITAS IMPLEMENTASI *CORPORATE GOVERNANCE*

(Studi Empiris di Perusahaan yang Terdaftar dalam Laporan Indeks CGPI Tahun 2010-2012)

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Tujuan dari penelitian ini adalah untuk mengetahui apakah profitabilitas, *leverage*, ukuran perusahaan, dan umur perusahaan berpengaruh positif terhadap kualitas implementasi *corporate governance*.

Penelitian ini merupakan jenis penelitian empiris. Pengambilan sampel menggunakan metode *purposive sampling*, dengan jumlah sampel 39 tahun perusahaan *go public* yang terdaftar di CGPI. Teknik analisis data menggunakan analisis regresi data panel metode *pooled OLS*.

Hasil penelitian menunjukkan bahwa : (1) Profitabilitas tidak berpengaruh positif terhadap kualitas implementasi CG. (2) *Leverage* berpengaruh positif terhadap kualitas implementasi CG. (3) Ukuran perusahaan berpengaruh positif terhadap kualitas implementasi CG. (4) Umur perusahaan tidak berpengaruh positif terhadap kualitas implementasi CG.

ABSTRACT

**THE EFFECT OF PROFITABILITY, LEVERAGE, FIRM SIZE AND FIRM AGE ON
THE IMPLEMENTATION OF THE QUALITY OF CORPORATE GOVERNANCE**

**(An Empirical Study on Companies Listed in the Report Index
CGPI 2010-2012)**

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The purpose of this study was to determine whether the profitability, leverage, firm size, and firm age have positive effect on the quality of corporate governance implementation.

This study is an empirical research. The purposive sampling method was used and analysing 39 company-years of the data listed in CGPI. Panel data regression analysis was used with pooled OLS method.

The result of this research shows that: (1) Profitability does not have positive effect on the quality of implementation of the CG. (2) Leverage has positive effect on the quality of implementation of the CG. (3) Firm size has positive effect on the quality of implementation of the CG. (4) Firm age does not have positive effect on the quality of implementation of CG.