

## ABSTRAK

# PENGARUH *GOOD CORPORATE GOVERNANCE* DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN (Studi Empiris pada Perusahaan BUMN)

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Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance* dan ukuran perusahaan terhadap kinerja keuangan. Penelitian ini menjadi penting dilakukan sebagai upaya untuk meningkatkan kesadaran pentingnya implementasi *good corporate governance* dan karakteristik ukuran perusahaan terhadap peningkatan kinerja keuangan perusahaan.

Jenis penelitian ini adalah studi empiris. Sampel ditentukan menggunakan *purposive sampling*. Data yang dikumpulkan adalah laporan tahunan perusahaan. Jumlah sampel dalam penelitian ini adalah 59 tahun perusahaan. Variabel *good corporate governance* diukur menggunakan hasil asesmen *good corporate governance* berdasarkan SK-16/S.MBU/2012 Tentang Indikator/Parameter Penilaian dan Evaluasi Atas Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara. Ukuran perusahaan diukur menggunakan Ln total aset. Di samping itu kinerja keuangan perusahaan diukur berdasarkan KEP-100/MBU/2002 Tentang Penilaian Tingkat Kesehatan Badan Usaha Milik Negara. Data dianalisis menggunakan metode regresi linier berganda.

Hasil penelitian menunjukkan bahwa *good corporate governance* berpengaruh positif terhadap kinerja keuangan perusahaan. Ukuran perusahaan tidak berpengaruh positif terhadap kinerja keuangan.

Kata kunci: *good corporate governance*, ukuran perusahaan, kinerja keuangan

**ABSTRACT**

***INFLUENCE OF GOOD CORPORATE GOVERNANCE AND  
FIRM SIZE TO FINANCIAL PERFORMANCE  
(Empirical Study on State-owned Enterprises)***

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*The aim of this research is to examine the influence of good corporate governance and firm size to the financial performance. This research is important as an effort to enhance the awareness of the importance of good corporate governance implementation and firm size characteristics to the company financial performance.*

*The design of this research is quantitative descriptive. Sample is determined by purposive sampling. The data collected was companies' annual report. The number of sample in this research is 59 firm years. Good corporate governance variable was measured by final score of good corporate governance assessment according to SK-16/S.MBU/2012 regarding indicators/Parameters of Assessment and Evaluation of the implementation of good corporate governance in state-owned enterprises. Firm size was measured by Ln total assets. Financial performance was measured based on KEP-100/MBU/2002 concerning the assessment of health level of state owned enterprises. The data was analyzed using multiple linear regression method.*

*The showed that good corporate governance positively influenced the financial performance. There was no influence of firm size to financial performance.*

*Keywords: good corporate governance, firm size, financial performance*