

ABSTRAK

**PENGARUH *GOOD CORPORATE GOVERNANCE* (GCG), LIKUIDITAS,
DAN *FIRM SIZE* TERHADAP KINERJA PERUSAHAAN**
(Studi Empiris Pada Perusahaan Jasa Keuangan Peserta *Corporate Governance
Perception Indeks* yang terdaftar di Bursa Efek Indonesia Tahun 2016-2019)

Xaveria Betasari
NIM: 192114046
Universitas Sanata Dharma
Yogyakarta
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Krisis ekonomi di Indonesia serta praktik korupsi, kolusi dan nepotisme menjadi penyebab timbulnya permasalahan bagi keberlangsungan sebuah perusahaan sehingga berpengaruh terhadap kinerjanya. Kinerja perusahaan dapat dinilai dengan melakukan analisis terhadap laporan keuangannya. Tujuan penelitian ini adalah untuk mengetahui pengaruh *good corporate governance*, likuiditas dan *firm size* terhadap kinerja perusahaan.

Jenis penelitian ini adalah deskriptif kuantitatif. Data yang dikumpulkan adalah laporan hasil riset dan pemeringkatan *Corporate Governance Perception Indeks* (CGPI), laporan keuangan perusahaan dan laporan tahunan perusahaan (*annual report*). Sampel ditentukan menggunakan teknik *purposive sampling*. Sampel pada penelitian ini adalah 9 perusahaan yang mengikuti pemeringkatan dan menjadi peserta *Corporate Governance Perception Indeks* (CGPI) yang tercatat di BEI periode 2016-2019 secara berturut-turut, serta memiliki laporan keuangan periode 2016-2019 dengan mata uang rupiah, sehingga data penelitian berjumlah 36 tahun perusahaan. Variabel *good corporate governance* diproyeksikan dengan menggunakan skor CGPI, variabel likuiditas diukur dengan *current ratio*, variabel *firm size* diukur dengan Ln (total aset) dan variabel kinerja keuangan perusahaan diukur dengan *return on equity* (ROE).

Hasil penelitian ini menunjukkan bahwa *good corporate governance* berpengaruh negatif terhadap kinerja keuangan perusahaan, likuiditas berpengaruh negatif terhadap kinerja keuangan perusahaan, dan *firm size* berpengaruh positif terhadap kinerja keuangan perusahaan.

Kata kunci: *good corporate governance*, likuiditas, *firm size* dan kinerja keuangan

ABSTRACT

***THE INFLUENCE OF GOOD CORPORATE GOVERNANCE (GCG),
LIQUIDITY, AND FIRM SIZE ON COMPANY PERFORMANCE***
*(Empirical Study of Financial Services Companies Participating in the Corporate
Governance Perception Index listed on the Indonesia Stock Exchange in 2016-
2019)*

Xaveria Betasari
NIM: 192114046
Sanata Dharma University
Yogyakarta
2023

The economic crisis in Indonesia as well as practices of corruption, collusion and nepotism are the causes of problems for the sustainability of a company that affect its performance. Company performance can be assessed by analyzing its financial statements. The purpose of the study is to determine the effect of good corporate governance, liquidity and firm size on company performance.

This type of research is descriptive quantitative. The data collected are research reports and rankings of the Corporate Governance Perception Index (CGPI), company financial reports and company annual reports (annual report). The sample was determined using a purposive sampling technique. The sample in this study are 9 companies that participated in the ranking and participated in the Corporate Governance Perception Index (CGPI) which were listed on the IDX for the 2016-2019 period consecutively, and had financial reports for the 2016-2019 period in rupiah currency, so that the research data totaled 36 years company. The good corporate governance variable is projected using the CGPI score, the liquidity variable is measured by the current ratio, the firm size variable is measured by Ln (total assets) and the company's financial performance variable is measured by return on equity (ROE).

The results of this study indicated that good corporate governance had a negative effect on the company's financial performance, liquidity had a negative effect on the company's financial performance, and firm size had a positive effect on the company's financial performance.

Keywords: good corporate governance, liquidity, firm size and financial performance