

ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE*, UKURAN PERUSAHAAN, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP PROFITABILITAS PERUSAHAAN

(Studi Empiris pada Perusahaan yang terdaftar di *Corporate Governance Perception Index* Tahun 2021-2023)

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Perusahaan menghadapi persaingan bisnis yang tinggi pada era globalisasi. Profitabilitas perusahaan merupakan aspek penting dalam menghadapi persaingan tersebut. Peneliti dapat mengevaluasi profitabilitas melalui laporan keuangan. Penelitian ini memiliki tujuan untuk mengetahui pengaruh *good corporate governance* terhadap profitabilitas perusahaan. Penelitian ini memiliki tujuan untuk mengetahui pengaruh ukuran perusahaan terhadap profitabilitas perusahaan. Penelitian ini memiliki tujuan untuk mengetahui pengaruh kepemilikan institusional terhadap profitabilitas perusahaan.

Penelitian ini menggunakan metode deskriptif kuantitatif. Peneliti menggunakan laporan keuangan perusahaan sebagai data. Peneliti melakukan pemilihan sampel dengan metode purposive sampling. Jumlah sampel sebanyak 11 perusahaan. Perusahaan tersebut mengikuti pemeringkatan CGPI selama periode 2021-2023. Total penelitian mencakup 33 tahun perusahaan. Peneliti mengukur variabel *good corporate governance* melalui skor CGPI. Ukuran perusahaan direpresentasikan oleh logaritma natural dari total aset. Peneliti mengukur kepemilikan institusional dengan presentase kepemilikan saham oleh institusi terhadap total saham yang beredar. Peneliti menilai profitabilitas melalui *return on equity* (ROE).

Hasil penelitian ini menunjukkan *good corporate governance* tidak berpengaruh positif terhadap profitabilitas perusahaan. Ukuran perusahaan memberikan pengaruh negatif terhadap profitabilitas perusahaan. Kepemilikan institusional memberikan pengaruh positif terhadap profitabilitas perusahaan.

Kata kunci: *good corporate governance*, ukuran perusahaan, kepemilikan institusional, dan profitabilitas perusahaan.

ABSTRACT

***THE EFFECT OF GOOD CORPORATE GOVERNANCE, COMPANY SIZE,
AND INSTITUTIONAL OWNERSHIP ON COMPANY PROFITABILITY***

*(Empirical Study of Companies Listed in the Corporate Governance Perception
Index from 2021-2023)*

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The company faced intense business competition in the era of globalization. Profitability was an important aspect in facing that competition. The researcher evaluated profitability through financial statements. This study aimed to determine the effect of good corporate governance on company profitability. This study aimed to determine the effect of company size on company profitability. This study aimed to determine the effect of institutional ownership on company profitability.

The study used a quantitative descriptive method. The researcher used the companies financial statement as data. The researcher selected the sampling using a purposive sampling method. The total number of samples was 11 companies. The companies participated in the CGPI ranking during the 2021-2023 period. The total data in this study covered 22 firm-years. The researcher measured the good corporate governance perception index variable using the CGPI score. Company size was represented by the natural logarithm of total assets. The researcher measured institutional ownership using the percentage of shares owned by institutions to the total outstanding shares. The researcher assessed profitability through return on equity (ROE).

The result of this study showed that good corporate governance did not have a positive effect on company profitability. Company size had a negative effect on company profitability. Institutional ownership had a positive effect on company profitability.

Keywords: good corporate governance, company size, institutional ownership, company profitability.