

**PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *FIRM SIZE*
TERHADAP KINERJA KEUANGAN PERUSAHAAN**

**(Studi Empiris pada Perusahaan Non-Keuangan Peserta CGPI yang
Terdaftar di Bursa Efek Indonesia Periode 2016-2019)**

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ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *good corporate governance* dan *firm size* terhadap peningkatan kinerja keuangan perusahaan. Data yang dikumpulkan adalah laporan hasil riset dan pemeringkatan CGPI dan laporan tahunan perusahaan. Jumlah sampel dalam penelitian ini sebanyak 46 tahun perusahaan. Jenis penelitian ini adalah deskriptif kuantitatif. Sampel ditentukan menggunakan teknik *purposive sampling*. Variabel *good corporate governance* diproyeksikan dengan skor CGPI, variabel *firm size* diukur menggunakan $\ln(\text{total aset})$ dan variabel kinerja keuangan diukur menggunakan *return on equity* (ROE). Hasil penelitian menunjukkan bahwa *good corporate governance* berpengaruh positif terhadap kinerja keuangan perusahaan dan *firm size* berpengaruh negatif terhadap kinerja keuangan.

Kata kunci : GCG, Firm Size, ROE

***THE EFFECT OF GOOD CORPORATE GOVERNANCE AND FIRM SIZE
ON THE FIRM FINANCIAL PERFORMANCE***

***(Empirical Study on Non-financial Service Company Participants of Corporate
Governance Perception Index listed on Indonesia Stock Exchange for The Year 2016-
2019)***

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ABSTRACT

This research aims to know the effect of Good Corporate Governance and firm size on the firm financial performance improvement. The data was collected from the rating of CGPI report and the company's annual report. The number of samples in this study were 46 years companies. This type of research is quantitative descriptive. The sample was determined using purposive sampling technique. The Good Corporate Governance was projected with the CGPI score, the firm size was measured by the Ln (total assets) and firm financial performance was measured by return on equity (ROE). The results showed that Good Corporate Governance positively affects the firm financial performance while the firm size negatively affects the firm financial performan.

Keyword : GCG, Firm Size, ROE