Pengaruh Good Corporate Governance Dan Sustainability Report Terhadap Kinerja Perusahaan

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Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* dan *sustainability report* terhadap kinerja perusahaan. *Good corporate governance* diproksikan dengan ukuran dewan direksi, proporsi komisaris independen, ukuran komite audit, kepemilikan institusi, kepemilikan manajemen. *Sustainability report* diproksikan dengan indeks pengungkapan aspek ekonomi, indeks pengungkapan aspek lingkungan, dan indeks pengungkapan aspek sosial. Kinerja perusahaan diproksikan dengan *Return on Asset* (ROA). Penelitian ini dilakukan pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Sampel penelitian diperoleh melalui teknik *purposive sampling.* Pengujian hipotesis dilakukan dengan analisis regresi linear. Hasil pengujian *good corporate governance* pada kinerja perusahaan menunjukkan: 1) Ukuran dewan direksi tidak berpengaruh terhadap ROA, 2) Proporsi komisaris independen tidak berpengaruh terhadap ROA, 3) Ukuran komite audit tidak berpengaruh terhadap ROA, 4) Kepemilikan institusi berpengaruh terhadap ROA dan memiliki arah hubungan negatif, 5) Kepemilikan manajemen tidak berpengaruh terhadap ROA. Hasil pengujian *sustainability report* pada kinerja perusahaan menunjukkan: 1) Pengungkapan aspek ekonomi pada *sustainability report* berpengaruh terhadap ROA dan memiliki arah hubungan positif, 2) Pengungkapan aspek lingkungan pada *sustainability report* tidak berpengaruh terhadap ROA, 3) Pengungkapan aspek sosial pada *sustainability report* tidak berpengaruh terhadap ROA.

Kata kunci: *good corporate governance, sustainability report,* kinerja perusahaan

*The Influence of Good Corporate Governance and Sustainability Report on Firm Performance*

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*This study aims to examine the effect of good corporate governance and sustainability report on firm performance. Good corporate governance is proxied by the size of the board directors, the proportion of independent commissioners, the size of the audit committee, institutional ownership, management ownership. Sustainability report is proxied by economic aspect disclosure index, environmental aspect disclosure index, and social aspect disclosure index. Firm performance is proxied by Return on Assets (ROA). This research was conducted at companies listed on Indonesia Stock Exchange for the period 2013-2017. The research sample was obtained through purposive sampling technique. Hypothesis testing is done by linear regression analysis. The results of examining firm performance show that: 1) The size of the board directors does not effect on ROA, 2) The proportion of independent commissioners does not effect on ROA, 3) The size of the audit committee does not effect on ROA, 4) Institutional ownership effects on ROA and has a negative relationship, 5) Management ownership does not effect on ROA. The results of examining the sustainability report on firm performance show: 1) Disclosure of economic aspects on sustainability report has an effect on ROA and has a positive relationship, 2) Disclosure of environmental aspects on sustainability report does not effect on ROA, 3) Disclosure of social aspects on sustainability report does not effect on ROA.*

*Keywords: good corporate governance, sustainability report, firm performance*