

**PERAN CORPORATE GOVERNANCE PERCEPTION INDEX SERTA  
UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN  
PERUSAHAAN PADA HASIL SURVEI THE INDOONESIAN INSTITUTE  
FOR CORPORATE GOVERNANCE (IICG) PERIODE 2010-2012**

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**ABSTRAK**

Corporate governance adalah sistem, proses, dan seperangkat peraturan yang mengatur hubungan antara berbagai pihak yang berkepentingan demi tercapainya tujuan perusahaan. Peran penerapan corporate governance yang baik dipercaya dapat meningkatkan kinerja perusahaan, dengan memegang prinsip dalam good corporate governance maka perusahaan dapat membimbing dan mengelola risiko secara baik dan transparan. Ukuran perusahaan adalah salah satu tolak ukur yang dapat menunjukkan besar kecilnya perusahaan dalam peningkatan kinerja keuangan dan perusahaan besar pada dasarnya memiliki kekuatan finansial yang lebih besar dalam menunjang kinerja.

Penelitian ini bertujuan untuk menganalisis pengaruh corporate governance dan ukuran perusahaan terhadap kinerja keuangan perusahaan. Corporate governance yang diukur dengan CGPI (Corporate Governance Perception Index) yang diterbitkan oleh IICG (The Indonesian for Corporate Governance), ukuran perusahaan diukur dengan logaritma natural total asset, dan kinerja keuangan yang diukur dengan return on equity. Populasi dalam penelitian ini adalah seluruh perusahaan yang terdaftar di laporan CGPI (Corporate Governance Perception Index) tahun 2010-2012 berjumlah 115 perusahaan. Metode penentuan sampel menggunakan metode purposive sampling. Sampel yang diperoleh dari metode tersebut sebanyak 73 perusaha. Alat analisis data yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa: (1) corporate governance berpengaruh positif terhadap kinerja keuangan sedangkan ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan (2) corporate governance dan ukuran perusahaan secara simultan berpengaruh terhadap kinerja keuangan.

Kata Kunci : Corporate Governance, Ukuran Perusahaan, Kinerja Keuangan, dan Teori Agensi.

**THE ROLE OF CORPORATE GOVERNANCE PERCEPTION INDEX  
AND COMPANY SIZE ON CORPORATE FINANCIAL PERFORMANCE  
ON THE RESULT OF THE INDONESIAN INSTITUTE FOR  
CORPORATE GOVERNANCE (IICG) OVER THE PERIOD 2010 TO  
2012**

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**ABSTRACT**

Corporate governance is a system, process, and a set of rules governing the relations between various parties concerned for the sake of the achievement of the aims the company. The role of the application of good corporate governance is trusted would improve the company performance, by holding key principles in good corporate governance thus company can guide and manage risks properly and transparently. Company size is one of yardstick who show big or small the firm in improving financial performance and big companies basically having the power of being financially larger in supporting performance.

The study is to analyze the influence of corporate governance and the size of the corporate financial performance. Corporate governance measured by CGPI ( corporate governance perception index) issued by IICG (the indonesian for corporate governance ) the company size as measured by natural logarithm in total assets, and financial performance measured by return on equity. The population on this research is all companies listed on the CGPI report ( corporate governance cgpi perception index ) over the period 2010 to 2012 were 115 companies. The determination of the samples using methods purposive sampling. Samples gathered from the method is a total 73 companies. An analysis of the data used in this research is descriptive analysis and multiple linear regression analysis. This research result indicates that (1) corporate governance have a positive impact on the corporate financial performance, however company size did not affect the corporate financial performance and (2) corporate governance and company size as a simultaneous have an impact on the corporate financial performance.

**Keyword** : Corporate Governance, company size, Financial Performance, and Agency Theory.