

INTISARI

Pentingnya memperkuat *Good Corporate Governance* (GCG) pada emiten dan perusahaan terbuka menjadi hal yang penting dalam menghadapi Masyarakat Ekonomi ASEAN (MEA) pada akhir tahun 2015. Perkembangan industri perbankan Indonesia mengakibatkan persaingan antar bank menjadi semakin ketat. Kondisi ini akan semakin meningkat dengan adanya MEA. Salah satu indikator sebuah bank yang dapat bersaing dapat dilihat dari ukuran tingkat kesehatan bank tersebut. GCG termasuk dalam salah satu faktor penilaian tingkat kesehatan bank dengan menggunakan pendekatan risiko (*Risk Based Bank Rating/RBBR*).

Tujuan penelitian ini untuk mengukur dan menilai kualitas penerapan *Corporate Governance* (CG) Bank Nagari pada tahun 2014 dengan menggunakan model peratingan *Center for Good Corporate Governance* Universitas Gadjah Mada (CGCG UGM). Penilaian penerapan CG Bank Nagari ini diukur melalui kuesioner CGCG UGM yang berjumlah 497 pertanyaan. Pertanyaan-pertanyaan tersebut berdasarkan 4 (empat) konstruk dasar CGCG UGM yang terdiri dari *Transparency*, *Accountability*, *Responsibility* dan *Fairness*.

Hasil penilaian penerapan *Corporate Governance* pada Bank Nagari tahun 2014 dengan menggunakan model peratingan peratingan CGCG UGM yaitu peringkat A++ dengan total skor 3817. Berdasarkan tabel ranking CGCG UGM, Bank Nagari memperoleh ranking ke 2 dari 16 ranking.

Kata kunci : *corporate governance, transparency, accountability, responsibility, fairness*

ABSTRACT

The importance of strengthening good corporate governance (GCG) to issuers and public companies have become important factors in the ASEAN Economic Community (AEC) by the end of 2015. The development of the Indonesian banking industry resulted in competition between banks is becoming increasingly tight. This condition will increase with the AEC. This condition will increase with the AEC. One indicator of a bank that can compete can be seen from the size of the soundness of the bank. GCG included in one bank rating factors using risk approach (Risk Based Bank Rating/RBBR).

The purpose of this research was to measure and assess the quality of Corporate Governance (CG) implementation Bank Nagari in 2014 using Center for Good Corporate Governance Gadjah Mada University (CGCG UGM) rating model. The assessment of CG implementation is measured through a questionnaire CGCG UGM totaling 497 questions. The questions are based on four (4) basic constructs CGCG UGM consisting of Transparency, Accountability, Responsibility and Fairness.

The assessment of Corporate Governance implementation at Bank Nagari in 2014 using CGCG UGM rating model results grade A++ with total score 3817. Based on the ranking table CGCG UGM, Bank Nagari obtain the 2nd rank of 16 ranks.

Keywords : corporate governance, transparency, accountability, responsibility, fairness