

ABSTRAK

Tata kelola perusahaan atau *corporate governance* menjadi hal penting bagi perusahaan dalam menjalankan bisnisnya, begitupun perusahaan perbankan. Isu utama dalam implementasi *good corporate governance* pada bank adalah risiko yang dihadapi depositor dan kemungkinan terjadinya krisis ekonomi yang diakibatkan kegagalan perbankan. Penerapan *corporate governance* tidak jarang dikaitkan dengan kinerja dari perusahaan yang mengimplementasikannya. Penelitian ini bertujuan untuk mengetahui pengaruh penerapan *good corporate governance* terhadap kinerja keuangan, terutama aspek rentabilitas, bank di Indonesia periode 2009-2013.

Variabel dependen dalam penelitian ini adalah nilai *return on assets* (ROA). Variabel independen yang digunakan adalah pelaporan implementasi *corporate governance*, komposisi dewan direksi dan dewan komisaris, jumlah komisaris independen, program *corporate social responsibility*, dan pemilihan auditor eksternal. Populasi penelitian adalah bank yang terdaftar di Bursa Eek Indonesia (BEI) periode 2009-2013. Sampel penelitian 21 bank yang memenuhi kriteria penelitian. Metode pengujian adalah dengan analisis regresi linear berganda.

Hasil pengujian menunjukkan bahwa variabel pelaporan implementasi *corporate governance*, komposisi dewan direksi dan dewan komisaris, jumlah komisaris independen, dan pemilihan auditor eksternal tidak berpengaruh secara signifikan terhadap rentabilitas bank yang diukur dengan ROA. Variabel program *corporate social responsibility* memiliki pengaruh positif dan signifikan terhadap rentabilitas yang diukur melalui ROA.

Kata kunci : *corporate governance*, bank, pengaruh, rentabilitas, ROA.

ABSTRACT

Corporate governance has been crucial in doing business in many companies. Management do good corporate governance as a sign of taking care, not only their shareholders but also, their stakeholders and environment. Main issues in implementing good corporate governance in banking sectors are depositor's risk and financial failure. This research's purpose is to find out the effect of good corporate governance toward bank financial performance, especially rentability measured by return on assets (ROA).

Dependent variable in this research is return on assets (ROA). Independent variables are implementation of corporate governance reporting, board director and commissioners composition, numbers of independent commissioners, corporate social responsibility programs, and external auditor choice. Population of this research is bank listed in BEI since 2009 until 2013, but only 21 banks are met the criteria as sample.

Research found that variables such as implementation of corporate governance reporting, board director and board commissioner composition, numbers of independent commissioner, corporate social responsibility program, and external auditor choice have no significant effect to rentability, measured by ROA. This research found that corporate social responsibility program has a positive and significant effect to rentability, measured by ROA.

Keywords: *corporate governance, bank, effect, rentability, ROA*