

ABSTRAK

Tujuan dari penelitian ini adalah untuk (1) menganalisis pengaruh *Good Corporate Governance* terhadap kualitas *Sustainability Report* pada Bank Umum (2) menganalisis pengaruh *Good Corporate Governance* terhadap kinerja keuangan yang diukur dengan kecukupan modal (CAR) dan profitabilitas (ROA) (3) menganalisis pengaruh kinerja keuangan terhadap kualitas *Sustainability Report* (4) menganalisis Kinerja Keuangan memediasi hubungan *Good Corporate Governance* dengan Kualitas *Sustainability Report*. Jenis penelitian ini adalah studi empiris. Pemilihan data bersifat *data pooling*, sehingga didapatkan 33 sampel (dari 11 bank yang memenuhi syarat) berdasarkan tahun perusahaan antara tahun 2010 – 2016. Teknik analisis data adalah statistika deskriptif dan teknik pengujian hipotesis dengan pendekatan *Partial Least Square* (PLS). Hasil penelitian ini mengungkapkan bahwa *Good Corporate Governance* tidak berpengaruh langsung terhadap kualitas *sustainability report*. Hal ini dikarenakan *sustainability report* yang berlaku di Indonesia masih belum diterapkan secara maksimal, sehingga pelaporan *sustainability report* hanya sebatas pelaporan saja sekalipun perbankan tersebut memiliki skor tinggi dalam CGPI. *Good Corporate Governance* berpengaruh terhadap kinerja keuangan yang diproksikan dengan kecukupan modal (CAR), dimana para investor dan nasabah merespon positif terhadap adanya *Good Corporate Governance*. *Good Corporate Governance* berpengaruh terhadap kinerja keuangan yang diproksikan dengan profitabilitas (ROA), dimana dengan adanya dorongan *Good Corporate Governance*, maka para manajer akan bekerja secara maksimal dalam memperoleh laba. Kinerja keuangan yang diproksikan dengan kecukupan modal (CAR) dan profitabilitas (ROA) tidak berpengaruh terhadap kualitas *sustainability report*, dikarenakan investor dan nasabah belum merespon tentang *sustainability report* dan hanya memperhatikan kinerja keuangan saja sebagai faktor penilai. Penelitian ini membuktikan bahwa *Good Corporate Governance* tidak berpengaruh secara langsung terhadap kualitas *sustainability report*, namun kinerja keuangan tidak dapat menjadi mediasi.

Kata Kunci : Good Corporate Governance, Kualitas Sustainability Report, Profitabilitas, CAR

ABSTRACT

The aims of this research are to (1) analyze the effect of Good Corporate Governance on the quality of Sustainability Report on Commercial Banks (2) analyze the influence of Good Corporate Governance on financial performance as measured by capital adequacy (CAR) and profitability (ROA) (3) analyze the influence Financial performance on the quality of Sustainability Report (4) analyzes Financial Performance mediates the relationship of Good Corporate Governance and Quality Sustainability Report. This type of research is an empirical study. The selection of data is pooling data, so that there are 33 samples (from 11 banks that meet the requirements) based on the firm years between 2010 until 2016. Data analysis techniques are descriptive statistics and hypothesis testing techniques with the Partial Least Square (PLS) approach. The results of this study reveal that Good Corporate Governance does not have a direct influence on the quality of sustainability report. This is because the sustainability report in Indonesia has not been implemented maximally, so that the sustainability report is only limited to reporting even though the bank has a high score in CGPI. Good Corporate Governance influences financial performance which is proxied by capital adequacy (CAR), where investors and customers respond positively to the existence of Good Corporate Governance. Good Corporate Governance influences financial performance which is proxied by profitability (ROA), where with the encouragement of Good Corporate Governance, managers will work optimally in earning profits. Financial performance that is proxied by capital adequacy (CAR) and profitability (ROA) does not affect the quality of sustainability report, because investors and customers have not responded to sustainability reports and only pay attention to financial performance as an assessment factor. The study proves that Good Corporate Governance does not directly affect the quality of sustainability reports, but financial performance cannot be mediated.

Key words : Good Corporate Governance, Quality of Sustainability Report, Profitabilitas, CAR