

Analisis hubungan hasil asesmen penerapan good corporate governance dan kinerja keuangan: studi kasus pada PT Len Industri (persero) =
Analysis of relationship between assesment results for implementation of good corporate governance and financial performance: case study at PT Len Industri (persero)

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Abstrak

ABSTRACT

PT Len Industri (Persero) merupakan salah satu Badan Usaha Milik Negara (BUMN). Analisis dilakukan terhadap laporan hasil asesmen penerapan GCG dari lembaga independen dan laporan keuangan yang juga telah diaudit oleh auditor independen. Penelitian ini ditujukan untuk menganalisis hubungan laporan asesmen GCG dan kinerja keuangan perusahaan. Hasil dari penelitian menunjukkan bahwa perusahaan telah menerapkan GCG dengan baik sehingga memiliki kontribusi positif dalam hal kinerja keuangan. Hal tersebut dilihat berdasarkan permasalahan kinerja keuangan yang dihadapi perusahaan yang kemudian GCG dapat merespon dengan baik atas permasalahan tersebut.

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ABSTRACT

PT Len Industri (Persero) is one of the State-Owned Enterprises (SOEs). The analysis was carried out on the assessment report on the implementation of GCG from independent institutions and financial reports which were also audited by an independent auditor. This research is intended to analyze the relationship between GCG assessment reports and company financial performance. The results of the study show that the company has implemented GCG well so that it has a positive contribution in terms of financial performance. This is seen based on the financial performance problems faced by the company which then GCG can respond well to these problems.