

# UNIVERSITAS INTERNATIONAL BATAM

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## **ANALYSIS OF THE EFFECT OF BANKING COMPANY PERFORMANCE TOWARDS IMPLEMENTATION DISCLOSURE OF GOOD CORPORATE GOVERNANCE INDEX IN INDONESIA**

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### **ABSTRACT**

*The performance of companies in the banking sector examined in this study, namely return on assets, return on equity, composition on assets and firm size are independent variables in this study and will be the object for researchers to test their effect on GCG index as the dependent variable.*

*In this research, the researcher has a sample of 11 banking companies that have participated in the GCG index survey conducted by CGPI for five years, 2013-2017. The researcher chooses to use secondary data, which is a financial report published on the Financial Services Authority (OJK) website and also follows a survey from CGPI. The Eviews program version 10 was chosen by the researcher to analyze the research by choosing the pane regression method; this study uses the panel regression method.*

*From the research that has been done, it states that the variable of asset return on and size of the company has a significant positive effect on GCG index, equity return has a significant negative effect on GCG index but composition on assets has a non-significant positive effect on GCG index.*

**Keywords:** *GCG index and Banking Company Performance*