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JUDUL : PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP *LEVERAGE* DAN PROFITABILITAS PADA PERUSAHAAN *PROPERTY* DAN *REAL ESTATE* DI INDONESIA

ABSTRAK

Penelitian ini membahas pengaruh antara *Good Corporate Governance* terhadap *leverage* dan profitabilitas perusahaan. Indikator penilaian GCG yang digunakan adalah ukuran komite audit, ukuran dewan direksi, dan ukuran dewan komisaris independen yang dijelaskan pada laporan tahunan perusahaan *property* dan *real estate* pada periode 2009-2013. Jumlah sampel pada penelitian ini sebanyak 40 perusahaan, dan metode pengambilan sampel adalah *purposive sampling*.

Teknik analisis data yang digunakan adalah dengan analisis Structural Equation Modeling (SEM) dengan menggunakan *software* AMOS. Model yang digunakan adalah model yang lulus syarat uji *Goodness Of Fit* dan memiliki hasil uji yang terbaik.

Hasil penelitian ini menunjukkan bahwa GCG berpengaruh negatif dan signifikan terhadap profitabilitas, dan GCG melalui *leverage* memiliki pengaruh positif namun tidak signifikan terhadap profitabilitas. Selain itu *leverage* berpengaruh positif dan sangat signifikan terhadap profitabilitas.

Kata kunci : *Good Corporate Governance, Leverage, Profitabilitas*

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TOWARDS LEVERAGE AND PROFITABILITY OF PROPERTY AND REAL
ESTATE COMPANY IN INDONESIA**

ABSTRACT

This research is intended to find out the influence of Good Corporate Governance to leverage and profitability of the company. The indicator of assessment for GCG is the size of the audit committee, the size of the board of directors, and the size of board independent commissioner as stated in the annual report of the property and real estate company periods of 2009-2013. The size of the sample for this research is 40 companies and the method of the sampling is purposive sampling.

Analysis of data using Structural Equation Modeling (SEM) analysis with AMOS software. The model being used is a model that has passed the requirement criteria for Goodness Of Fit method and the one with the best result.

The result of this research shows that GCG has a negative influence and is significant to profitability. GCG by leverage has a positive influence but not significant to profitability. Beside that leverage has a positive influence and very significant to profitability

Key words : Good Corporate Governance, Leverage, Profitability