

ABSTRAK

Corporate governance merupakan suatu cara untuk menjamin bahwa manajemen bertindak yang terbaik untuk kepentingan *stakeholders*. Pelaksanaan *good corporate governance* menuntut adanya perlindungan yang kuat terhadap hak-hak pemegang saham, terutama pemegang saham minoritas. Prinsip-prinsip atau pedoman pelaksanaan *corporate governance* menunjukkan adanya perlindungan tersebut, tidak hanya kepada pemegang saham, tetapi meliputi seluruh pihak yang terlibat dalam perusahaan termasuk masyarakat. Pengungkapan *corporate governance* dipengaruhi oleh beberapa hal, yaitu kepemilikan dispersi, ukuran perusahaan, profitabilitas, ukuran dewan komisaris dan *leverage*.

Penelitian ini menggunakan metode penelitian deskriptif dengan jenis data sekunder. Data dalam penelitian ini didapat dari laporan keuangan bank umum syariah yang beroperasi di Indonesia. Analisis data dilakukan terhadap 9 bank umum syariah dengan menggunakan program *SPSS 19*. Uji asumsi klasik menggunakan uji normalitas, uji multikolinearitas, uji autokorelasi dan uji heteroskedastisitas, uji hipotesis menggunakan analisis regresi linier berganda, uji statistik F, koefisien determinasi dan uji Statistik t.

Hasil penelitian ini menunjukkan bahwa secara simultan kepemilikan dispersi, ukuran perusahaan, profitabilitas, ukuran dewan komisaris dan *leverage* berpengaruh positif dan signifikan terhadap luas pengungkapan *corporate governance*. Secara parsial profitabilitas dan ukuran dewan komisaris berpengaruh negatif terhadap luas pengungkapan *corporate governance*.

Kata kunci: Luas pengungkapan *corporate governance*, kepemilikan dispersi, ukuran perusahaan, profitabilitas, ukuran dewan komisaris dan *leverage*.

ABSTRACT

Corporate governance is a way to guaranteed that management act best ones to stakeholders's interest. good corporate governance Execution prosecute existence the strong protection in the rights of shareholder especially the minority shareholder. The principles or execution guidance corporate governance show existence the mentioned protection, not only to shareholder, but to cover entire the side that involved in the company is includeded society. corporate governance Expressing to be influenced by some matters, that is to be pressed ownership, size of company, profitability, commissioner's council size and leverage.

this Research to use it descriptive research method with data type sekunder. Data in research this be got from the public bank finance-report sharia That be in Indonesia. data Analysiical be done in 9 sharia public bank with to use it program SPSS 19. Test classic assumption to use it test of normality, test of multikolinearitas, test of autokorelasi and test of heteroskedastisitas, test of hypothesis to use it analysiical doubled linear regression, test of statictic F, determinasi's coefficient and test of Statitik t.

*this research Result show that simultaneously to be pressed ownership, size of company, profitability, commissioner's council size and leverage influency of positive and significant in wide of expressing **corporate** governance. According to profitability parsial and the influency commissioner council-size negative in wide of expressing corporate governance.*

Keyword: *Wide of expressing corporate governance, to be pressed ownership, size of company, profitability, commissioner's council size and leverage*