

## ABSTRAK

**DELA SARTIKA. 2023. PENGARUH PENERAPAN PRINSIP – PRINSIP *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA PEGAWAI (STUDI KASUS BPRS ALMADINAH KOTA TASIKMALAYA). Skripsi. Program Studi Ekonomi Syariah Fakultas Agama Islam.**

Permasalahan yang terjadi; Kinerja Pegawai, pelaksanaan fungsi organisasi sesuai SOP belum sepenuhnya terlaksana secara maksimal disebabkan masih terdapat pegawai yang belum patuh terhadap peraturan yang ada/masih terdapat pelanggaran. Prinsip Akuntabilitas: perusahaan belum melaksanakan system *reward*, pelaksanaan fungsi organisasi sesuai SOP yang belum maksimal. Prinsip Pertanggungjawaban: perusahaan belum memenuhi tanggung jawabnya terhadap pegawai. Prinsip Kesetaraan: Masih ada perbedaan perlakuan thd pegawai. Tujuan penelitian ini untuk mengetahui pengaruh secara parsial dan simultan pada prinsip-prinsip GCG terhadap kinerja pegawai BPRS AlMadinah Kota Tasikmalaya.

Metode penelitian yang digunakan; pendekatan kuantitatif dengan metode korelasional. Penelitian ini menggunakan data primer. Prinsip GCG sebagai variabel X dan kinerja pegawai sebagai variabel Y. Populasi seluruh pegawai dengan teknik sampling jenuh, jumlah pegawai 34 orang. Teknik pengumpulan data; wawancara dan kuesioner dan menggunakan perbandingan skala likert.

Hasil penelitian: 1) Transparansi berpengaruh terhadap kinerja pegawai, Koefisien korelasi sebesar 0.535, kategori hubungan yang sedang dan Sig. 0.001 < 0.05. X1 berpengaruh positif sebesar 0.339 pada konstan 30.983. Koefisien determinasi 28,6%; 2) Akuntabilitas berpengaruh terhadap kinerja pegawai, Koefisien korelasi sebesar 0.575, kategori hubungan yang sedang dan Sig. 0.000 < 0.05. X2 berpengaruh positif sebesar 0.607 pada konstan 30.635. Koefisien determinasi 33,1%; 3) Pertanggungjawaban berpengaruh terhadap kinerja pegawai, Koefisien korelasi sebesar 0.391, kategori hubungan kecil dan Sig. 0.022 < 0.05. Maka berpengaruh secara signifikan. X3 berpengaruh positif sebesar 0.509 pada konstan 43.632. Koefisien determinasi 15,3%; 4) Kemandirian berpengaruh terhadap kinerja pegawai, Koefisien korelasi sebesar 0.442, kategori hubungan yang sedang dan Sig. 0.009 < 0.05. X4 berpengaruh positif sebesar 0.436 pada konstan 41.435. Koefisien determinasi 19,5%; 5) Kesetaraan tidak berpengaruh terhadap kinerja pegawai Koefisien korelasi sebesar -0.055, kategori tidak ada korelasi dan Sig. 0.759 > 0.05. X5 berpengaruh negatif sebesar -0.113 pada konstan 358.965. Dan Koefisien determinasi 0,3%; 6) prinsip GCG secara simultan berpengaruh terhadap kinerja pegawai hasil regresi berganda dilihat dari Sig. *F Change* 0.003 < 0.05 dengan Koefisien determinasi ( $R^2$ ) berganda 45,3%.

**Kata Kunci:** Transparansi, Akuntabilitas, Pertanggungjawaban, Kemandirian, Kesetaraan, Kinerja Pegawai.

## ABSTRACT

**DELA SARTIKA. 2023. THE EFFECT OF THE APPLICATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES ON EMPLOYEE PERFORMANCE (CASE STUDY OF BPRS ALMADINAH TASIKMALAYA CITY). Thesis. Sharia Economics Study Program, Faculty of Islamic Religion.**

*The problem that occurs is Employee Performance, the implementation of organizational functions according to SOPs has not been fully carried out optimally because there are still employees who have not complied with existing regulations / there are still violations. Accountability Principle: the company has not implemented a reward system, the implementation of organizational functions according to SOPs that have not been maximized. Principle of Accountability: the company has not fulfilled its responsibilities towards employees. Equality Principle: There is still a difference in the treatment of employees. The purpose of this study is to determine the partial and simultaneous influence on GCG principles on the performance of BPRS AlMadinah.*

*Research methods used; Quantitative approach with correlational method. This study used primary data. The principle of GCG as variable X and employee performance as variable Y. The population of all employees with saturated sampling techniques, the number of employees is 34 people. Data collection techniques; interviews and questionnaires and using Likert scale comparisons.*

*The results of the study: 1) Transparency affects employee performance, Correlation coefficient of 0.535, medium relationship category and Sig.  $0.001 < 0.05$ .  $X_1$  has a positive effect of 0.339 at a constant of 30.983. Coefficient of determination 28.6%; 2) Accountability affects employee performance, Correlation coefficient of 0.575, medium relationship category and Sig.  $0.000 < 0.05$ .  $X_2$  has a positive effect of 0.607 at a constant of 30.635. Coefficient of determination 33.1%; 3) Accountability affects employee performance, Correlation coefficient of 0.391, small relationship category and Sig.  $0.022 < 0.05$ . Then it has a significant effect.  $X_3$  has a positive effect of 0.509 at a constant of 43.632. Coefficient of determination 15.3%; 4) Independence affects employee performance, Correlation coefficient of 0.442, medium relationship category and Sig.  $0.009 < 0.05$ .  $X_4$  has a positive effect of 0.436 at a constant of 41.435. Coefficient of determination 19.5%; 5) Equality has no effect on employee performance The correlation coefficient is -0.055, the category has no correlation and Sig.  $0.759 > 0.05$ .  $X_5$  has a negative effect of -0.113 at a constant of 358.965. and the coefficient of determination 0.3%; 6) GCG principles simultaneously affect employee performance as a result of multiple regression seen from Sig.  $F$  Change  $0.003 < 0.05$  with a double coefficient of determination ( $R^2$ ) of 45.3%.*

**Keywords:** Transparency, Accountability, Accountability, Independence, Equality, Employee Performance.