

RINGKASAN

Penelitian ini adalah penelitian survey dengan judul “Pengaruh *Good Corporate Governance*, Suku Bunga dan Struktur Modal terhadap Profitabilitas pada Koperasi Pegawai Republik Indonesia yang Terdaftar di Dinas Koperasi Kabupaten Bayumas”. Tujuan penelitian ini adalah untuk menguji pengaruh *Transparency, Accountability, Responsibility, Independency, Fairness*, Suku Bunga dan Struktur Modal terhadap Profitabilitas pada Koperasi Pegawai Republik Indonesia yang Terdaftar di Dinas Koperasi Kabupaten Bayumas. Populasi dalam penelitian ini adalah seluruh KPRI di Kabupaten Banyumas sejak tahun 2013 sampai periode 2015. Pengambilan sampel menggunakan *purposive sampling* dan diperoleh sampel 20 KPRI dari 77 KPRI. Teknik kuesioner dan dokumentasi digunakan sebagai metode pengumpulan data dalam penelitian ini. Teknik analisis data menggunakan analisis regresi linear berganda dan uji asumsi klasik dengan SPSS versi 21.

Hasil penelitian menunjukkan bahwa variabel *Transparency, Accountability, Responsibility* berpengaruh positif terhadap Profitabilitas dengan nilai signifikansi masing-masing 0,004; 0,043; 0,040. Variabel Struktur Modal berpengaruh negatif terhadap Profitabilitas dengan nilai signifikansi 0,047. Sedangkan *Independency, Fairness*, dan Suku Bunga tidak berpengaruh terhadap Profitabilitas dengan nilai signifikansi masing-masing 0,460; 0,987; 0,302. Kemampuan prediksi variabel *Transparency, Accountability, Responsibility, Independency, Fairness*, Suku Bunga dan Struktur Modal sebesar 52%, sedangkan sisanya sebesar 48% dipengaruhi oleh faktor lain yang tidak dimasukkan ke dalam model penelitian seperti modal, pendapatan, biaya, organisasi dan manajemen, pengawasan serta pembinaan.

SUMMARY

This research is a survey research entitled “Influence Good Corporate Governance, Interest Rate and Capital Structure on Profitability to the Cooperative Employees Indonesian Republic at Banyumas Regency”. This research aimed to test whether Transparency, Accountability, Responsibility, Independency, Fairness, Interest Rate and Capital Structure on Profitability to the Cooperative Employees Indonesian Republic registered in Official Cooperative at Banyumas Regency. Population in this research of all KPRI in Banyumas Regency since 2013 until 2015. This research applied data collecting, quisionaire and documentation The research method used purposive sampling and the sample in this research remained 20 KPRI from 77 KPRI. Analized data using double linear regression analysis and the classic assumptions test with SPSS version 21.

The result of this research show that variable Transparency, Accountability, Responsibility has a positive effect on profitability with a significant value of 0,004; 0,043; 0,040. Variable Capital Structure has a negative effect on profitability with a significance value of 0,04. While Independency, Fairness, and Interest Rate does not have a significant effect on Profitability with a significant value of 0,460; 0,987; 0,302. The prediction capability of variable Transparency, Accountability, Responsibility, Independency, Fairness, Interest Rate and Capital Structure on Profitability in this research is 52%, while the remaining 48% is influenced by other factors which are not included in this research model such as capital, revenue, costs, organization anf management, supervision and guidance.

Keyword : Good Corporate Governance, Interest Rate, Capital Structure, Profitability