

ABSTRAK

Penerapan prinsip-prinsip *Good Corporate Governance* (GCG) menjadi faktor penting dalam meningkatkan kinerja karyawan melalui penciptaan lingkungan kerja yang transparan, akuntabel, dan profesional. Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh penerapan prinsip-prinsip *Good Corporate Governance* terhadap kinerja karyawan pada Perumda Tirtanadi Cabang Deli Tua. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Populasi dalam penelitian ini adalah seluruh karyawan Perumda Tirtanadi Cabang Deli Tua yang berjumlah 102 orang. Penentuan jumlah responden menggunakan metode *sampling jenuh*, di mana seluruh populasi dijadikan sampel penelitian sebanyak 100 responden. Untuk menganalisis data, digunakan uji instrumen, uji asumsi klasik, analisis regresi linear sederhana, uji hipotesis, serta koefisien determinasi dengan bantuan *software* SPSS versi 26. Hasil penelitian menunjukkan bahwa variabel *Good Corporate Governance* berpengaruh positif dan signifikan terhadap kinerja karyawan, dengan nilai $t_{hitung} > t_{tabel}$, yaitu sebesar $11,914 > 1,983$ dan nilai signifikansi $0,000 < 0,05$, sehingga H_1 diterima dan H_0 ditolak. Semakin baik penerapan prinsip-prinsip GCG seperti transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran, maka semakin meningkat pula kinerja karyawan Perumda Tirtanadi Cabang Deli Tua. Oleh karena itu, penting bagi manajemen perusahaan, khususnya di bidang BUMD, untuk memahami dan mengoptimalkan penerapan *Good Corporate Governance* agar mampu meningkatkan kinerja karyawan serta mempertahankan kualitas pelayanan publik di tengah persaingan yang semakin ketat.

Kata Kunci: *Good Corporate Governance*, Kinerja Karyawan, BUMD

ABSTRACT

The implementation of Good Corporate Governance (GCG) principles is an important factor in improving employee performance through creating a transparent, accountable, and professional work environment. This study aims to identify and analyze the influence of the implementation of Good Corporate Governance principles on employee performance at Perumda Tirtanadi Deli Tua Branch. This research uses a quantitative approach with an associative research type. The population in this study was all employees of Perumda Tirtanadi Deli Tua Branch, totaling 102 people. The determination of the number of respondents used the saturated sampling method, where the entire population was used as a research sample of 100 respondents. To analyze the data, instrument tests, classical assumption tests, simple linear regression analysis, hypothesis testing, and coefficient of determination were used with the help of SPSS version 26 software. The results showed that the Good Corporate Governance variable had a positive and significant effect on employee performance, with a t count $>$ t table value of $11.914 > 1.983$ and a significance value of $0.000 < 0.05$, so that H_1 was accepted and H_0 was rejected. The better the implementation of GCG principles such as transparency, accountability, responsibility, independence, and fairness, the higher the employee performance of Perumda Tirtanadi Deli Tua Branch. Therefore, it is important for company management, especially in the BUMD sector, to understand and optimize the implementation of Good Corporate Governance in order to improve employee performance and maintain the quality of public services amid increasingly fierce competition.

Keywords: *Good Corporate Governance, Employee Performance, Regional-Owned Enterprises*