

diungkapkan oleh Wallison (2006), beliau membedakan istilah *good governance* dengan *good performance*, dimana keberadaan mekanisme *corporate governance* ditujukan untuk mencapai *governance* yang lebih baik, bukan kinerja yang lebih baik, dan *governance* yang lebih baik dapat dianggap sebagai nilai dalam dirinya sendiri, terlepas dari pengaruhnya terhadap kinerja perusahaan. Lebih lanjut, Weir dan Laing (2001) membuktikan bahwa hanya dengan memenuhi semua aturan yang ditetapkan dalam struktur tata kelola tidak akan secara otomatis berarti bahwa perusahaan akan menjadi salah satu pemain terbaik, karena studi membuktikan bahwa penggunaan pendekatan "tick box" tidak melakukan apapun untuk meyakinkan bahwa kepentingan pemegang saham sedang aktif diupayakan. Dengan demikian, hasil penelitian ini memperkuat temuan Aluchna (2009) yang dapat mencegah perusahaan untuk lebih meningkatkan tata kelola perusahaan, karena kepatuhan terhadap berbagai aturan tata kelola perusahaan ternyata hanya menimbulkan biaya baru tanpa memberikan manfaat bagi perusahaan dan investor.

## PENUTUP

Banyak penelitian yang membahas tentang kedikdayaan tata kelola yang baik dalam mempengaruhi hampir semua aspek kinerja suatu perusahaan. Namun, hasil penelitian yang satu dengan yang lain masih menunjukkan ketidakonsistenan hasil. Pada penelitian ini, kami membuktikan bahwa keberadaan tata kelola perusahaan di Indonesia tidak berpengaruh secara signifikan pada pemberian opini auditor. Hal tersebut mungkin terjadi karena berbagai macam faktor, diantaranya: ditengarai bahwa pemenuhan berbagai item tata kelola perusahaan hanya untuk tujuan memenuhi suatu aturan yang akhirnya berdampak pada tingkat efektifitas yang kurang bisa memuaskan berbagai pihak yang berkepentingan.

Penelitian ini telah memberikan kepada kita suatu pemahaman bahwa *good governance* bukan berarti secara otomatis akan menghasilkan *good performance*. Sehingga, para pembaca tidak bisa serta merta melihat tata kelola suatu perusahaan untuk meramal kinerja suatu perusahaan yang terwakili oleh opini yang diperoleh perusahaan tersebut. Penelitian ini tidak terlepas dari keterbatasan. Ada keterbatasan yang dialami oleh penulis, antara lain adanya keterbatasan data. Peneliti sebenarnya membutuhkan data-data terkait dengan bagaimana sebenarnya tata kelola perusahaan tersebut sebenarnya berjalan secara teknis dan konten. Untuk itu, peneliti mengharapkan apabila dimungkinkan pengukuran tata kelola perusahaan akan lebih berkembang daripada sekadar penggunaan pendekatan "tick box".

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