

Pengaruh corporate governance scoring, board size dan independent commissioner terhadap earnings quality : studi empiris pada perusahaan yang terdaftar di Corporate Governance Perception Index tahun 2005-2009 = Effect of corporate governance scoring, board size and the Independent commissioner to earnings quality: empirical studies in which company registered in Corporate Governance perception Index year 2005-2009

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Abstrak

Penelitian ini bertujuan untuk menganalisis Pengaruh Corporate Governance Scoring, Board Size dan Independent Commissioner Terhadap Earnings Quality. Data yang digunakan dalam penelitian ini bersumber dari laporan keuangan tahunan serta laporan keberlanjutan perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) dan Laporan peserta Corporate Governance Perception Index (CGPI) tahun 2005-2009 hasil survey yang dilakukan Institute Indonesian of Corporate Governance (IICG), dengan total sampel sebanyak 13 perusahaan yang menjadi peserta survey CGPI selama 5 tahun berturut turut yaitu pada tahun 2005-2009, terdapat 65 observasi penelitian dari sampel tersebut. Sampel tersebut diperoleh dengan menggunakan metode purposive sampling. Metode pengujian hipotesis yang digunakan adalah regresi linier berganda. Hasil penelitian ini menunjukkan bahwa corporate governance scoring, board size dan independent commissioner tidak memiliki pengaruh terhadap earnings quality. Sementara itucash flow operation berpengaruh signifikan terhadap earnings quality dengan arah negatif.

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This research aims to analyze the influence of Corporate Governance Scoring, Board Size and the Independent Commissioner to Earnings Quality. The data used in this research come from the annual financial statements and sustainability reports of non-financial companies listed on the Stock Exchange premises (IDX) and participants report Corporate Governance Perception Index (CGPI) 2005-2009 survey conducted Indonesian Institute of Corporate Governance (IICG), with a total sample of 13 companies who participated in the survey CGPI for 5 consecutive years of the year 2005-2009, there were 65 observations of the research sample. The sample is obtained by using purposive sampling method. Hypothesis testing method used is multiple linear regressions. The results of this research indicate that corporate governance scoring, board size and independent commissioner had no effect to earnings quality. While the cash flow operation had a significant effect to earnings quality in a negative direction.