

Pengaruh efektivitas Dewan Komisaris dan Komite Audit, arus kas dari aktivitas operasional, dan peluang pertumbuhan terhadap probabilitas kelayakan kredit = The Effect of Board of Commissioner and Audit Committee effectiveness, cash flow from operating activity and growth opportunities on the probability of creditworthiness

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh efektivitas dewan komisaris dan komite audit, arus kas dari aktivitas operasional, dan peluang pertumbuhan terhadap probabilitas kelayakan kredit. Efektivitas dewan komisaris dan komite audit diukur berdasarkan skor yang dikembangkan oleh Hermawan (2009). Menurut Hermawan (2009), efektivitas dewan komisaris diukur melalui independensi, aktivitas, jumlah anggota dan kompetensi. Sementara itu efektivitas komite audit diukur melalui aktivitas, jumlah anggota dan kompetensi.

Pengujian hipotesis dilakukan dengan menggunakan regresi logistik dengan sampel 215 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2010. Penetapan kelayakan kredit menggunakan penilaian yang dilakukan oleh Majalah Infobank edisi April 2011. Hasil penelitian ini menunjukkan bahwa terdapat pengaruh positif dan signifikan dari efektivitas dewan komisaris dan komite audit, arus kas dari aktivitas operasional, dan peluang pertumbuhan terhadap probabilitas kelayakan kredit bank.

.....This research aims to know the effect of board of commissioners and audit committee effectiveness, cash flow from operating activities and growth opportunities on the probability of creditworthiness. Board of commissioners and audit committee effectiveness are assessed by using a score that is developed by Hermawan (2009). According to Hermawan (2009), the effectiveness of board of commissioners is assessed based on independency, activity, size, and competence. Meanwhile, the effectiveness of audit committee is assessed based on activity, size, and competence.

Hypothesis testing used logistic regression with sampel of 215 companies that are listed at Indonesia Stock Exchange in 2010. The company's creditworthiness is based on the assessment by Infobank Magazine. The results of this study shows that there are positive and significant effect of board of commissioners and audit committee effectiveness, cash flow from operating activity, and growth opportunities on the probability of credit worthiness.