

Pengaruh karakteristik bank terhadap tingkat kualitas corporate governance pada industri perbankan = The effect of bank's characteristics on corporate governance quality in banking industry

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh karakteristik dari bank yang meliputi ukuran (size) bank, struktur kepemilikan bank, status bank publik, profitabilitas, dan umur bank terhadap kualitas penerapan corporate governance. Tingkat kualitas penerapan corporate governance diukur berdasarkan score yang dikembangkan oleh Mahdan (2010) dengan informasi yang diambil dari laporan corporate governance bank. Pengujian hipotesis dilakukan menggunakan model regresi berganda dengan sampel sebanyak 153 bank yang terdapat di Indonesia selama tahun 2008-2010. Hasil penelitian ini membuktikan bahwa ukuran (size) bank dan kepemilikan bank oleh pemerintah berpengaruh positif dan signifikan terhadap kualitas penerapan corporate governance. Namun kepemilikan bank oleh asing berpengaruh negatif dan signifikan terhadap kualitas penerapan corporate governance. Status bank publik memiliki pengaruh negatif yang lemah terhadap penerapan corporate governance. Sedangkan profitabilitas dan umur bank tidak berpengaruh terhadap kualitas penerapan corporate governance.

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The objective of this research is to analyze the effects of bank's characteristics such as bank size, ownership structure, public bank's status, profitability, and bank age on bank's corporate governance quality. Quality of bank's corporate governance measure by score that develop from the previous research by Mahdan (2010). This research is using multiple regression model with 153 samples took from Bank Indonesia from 2008-2010. The result of this research shows that bank size and government ownership have positive and significantly influence on the corporate governance quality. But foreign ownership have negative and significant influence on the corporate governance quality. Public bank's status have negative and week influence on the corporate governance quality. On the contratry, profitabilty and bank age is not significantly influence corporate governance quality.