

# Pengaruh monitoring costs dan bonding costs terhadap agency problem pada perusahaan manufaktur yang terdaftar di BEI tahun 2008-2010 = The effect of monitoring and bonding costs to agency problem in manufacturing companies listed on the Indonesian Stock Exchange in 2008-2010

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## Abstrak

### <b>ABSTRAK</b>

Penelitian ini dilakukan untuk melihat pengaruh komponen monitoring effort, bonding effort dan perbandingan tingkat pengaruhnya terhadap agency problem perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2008-2010. Penelitian ini dilakukan dengan didasarkan pada agency theory yang dikemukakan oleh Jensen dan Meckling (1976) dan penelitian yang dilakukan oleh Depken et al., (2009). Secara keseluruhan penelitian ini menggunakan 234 sampel perusahaan yang memenuhi karakteristik sampel dan diolah dengan metode cross section.

Penelitian ini memberikan hasil bahwa komponen monitoring effort berupa leverage justru akan meningkatkan agency problem. Sedangkan komponen bonding effort berupa beban iklan pada penjualan dan kepemilikan manajemen berpengaruh negatif terhadap agency problem. Sedangkan perbandingan tingkat penjelas antar model monitoring effort dengan model bonding effort menghasilkan perbedaan yang tidak signifikan dimana model monitoring effort memiliki nilai adjusted R squared lebih besar.

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### <b>ABSTRACT</b>

This research was conducted to see the effect of monitoring component, bonding component and comparison of the level of influence on the agency problem of manufacturing companies listed on the Indonesia Stock Exchange in 2008-2010. The research was based on agency theory that put forward by Jensen and Meckling (1976) and research conducted by Depken et al., (2009). Overall this study used a sample of 234 companies that meet characteristics of the sample and processed by the method of cross section.

This study provides the results that monitoring effort in the form of leverage would likely increase the agency problem. While the effort of bonding component as advertising on sales and property management negatively affect the agency problem. Whereas comparison of the level of influence beetwen monitoring effort model and bonding effort model showed unsignificantly different while monitoring effort model has higher value of adjusted R squared.