

Analisis pengaruh Board Governance terhadap manajemen laba dan kinerja perusahaan: studi empiris pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2006-2010 = Analysis of the influence of board governance for earning managements and the company performance: the study of empirical to companies listed on the Indonesia Stock Exchange a period of 2006 to 2010

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Abstrak

Penelitian ini dibuat berdasarkan ketertarikan peneliti terhadap board governance, manajemen laba dan kinerja perusahaan. Sampel dalam penelitian ini adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia pada periode 2006- 2010. Tujuan penelitian ini adalah untuk mengetahui bagaimana pengaruh board governance yang terdiri dari proporsi dewan komisaris independen, ukuran dewan komisaris, masa jabatan komisaris, kepemilikan institusional, kepemilikan manajerial, dan komite audit berpengaruh terhadap manajemen laba dan kinerja perusahaan yang diukur dengan dua pengukuran yaitu menggunakan profitabilitas relatif (ROA) dan unmanaged Performance (UP). Pendekatan penelitian yang digunakan adalah pendekatan kuantitatif dengan menggunakan metode regresi linier berganda.

Hasil analisis board governance terhadap manajemen laba (%DA) diperoleh dua variabel yang berpengaruh yaitu MO (p-value = 0.0000) dan IO (pvalue = 0.0025). Kemudian hasil analisis board governance terhadap kinerja perusahaan yang diukur dengan profitabilitas relative (ROA) hanya satu variabel yang berpengaruh yaitu BSIZE (p-value = 0.0006, sedangkan diukur dengan menggunakan unmanaged performance (UP) menghasilkan tiga variabel yang berpengaruh yaitu MO (p-value = 0.0000), IO (p-value = 0.0136) dan INBOD (pvalue = 0.0115).

.....This research is based on the interest of researchers on board governance, earning managements and performance of the company. The samples in this study are all companies listed on the Indonesia stock exchange in the period 2006-2010. The purpose of this research is to know how to influence the board governance that consists of a proportion of the Board of Commissioners independent (InBOD), the size of the Board of Commissioners (BSIZE), the tenure of the Commissioner (BT), the institutional ownership (IO), the managerial ownership (MO), and the audit committee (AUD) affect the earning managements (%DA) and company performance measured with two measurements that use relative profitability (ROA) and unmanaged performance (UP). This research used quantitative approach with multiple linear regression method.

The result analysis board governance against earning managements (%DA) obtained two variables influential are MO (p-value = 0.0000) and IO (p-value = 0.0025). Then the results of the analysis board governance against the company performance with profitability relative (ROA) obtained one variables influential is BSIZE (p-value = 0.0006, while with unmanaged performance (UP) obtained three variables influential are MO (p-value = 0.0000), IO (p-value = 0.0136) and INBOD (pvalue = 0.0115).