

Pengaruh Corporate Governance terhadap Financial Distress: studi terhadap perusahaan yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2007-2010

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh corporate governance terhadap financial distress suatu perusahaan. Secara khusus, penelitian ini membahas corporate governance, yang terdiri dari board independence, CEO ownership, executive director ownership, family ownership, audit committee independent, dan audit committee expertise yang dapat mempengaruhi kondisi keuangan perusahaan. Penelitian ini menggunakan 16 perusahaan yang terdaftar di Bursa Efek Indonesia (8 perusahaan distress dan 8 perusahaan healthy) selama periode 2007-2010.

Hasil dari penelitian ini menunjukkan bahwa tidak terdapat pengaruh yang signifikan di semua variabel corporate governance dan hanya return on assets (ROA) yang memiliki pengaruh yang signifikan terhadap financial distress perusahaan sehingga corporate governance belum dapat dijadikan alat ukur untuk mengurangi financial distress perusahaan di Indonesia.

.....This study examines the impact of corporate governance to financial distress condition of a company. In particular, this study discusses corporate governance, which comprises Board independence, CEO ownership, Executive director ownership, Family ownership, Independent audit committee and Audit committee expertise that could affect the financial condition of a company. This study uses 16 listed companies on Indonesian Stock Exchange (8 distress companies and 8 healthy companies) during the period 2007-2010.

The results of this study, there is no significant impact in all independent variables and only return on assets (ROA) which has a significant impact on company's financial distress, so that corporate governance can not be used as a measurement to reduce company's financial distress condition in Indonesia.