

Pengaruh efektivitas Dewan Komisaris, efektivitas Komite Audit dan kinerja modal intelektual terhadap probabilita kelayakan kredit = The effect of board of Commissioner effectiveness Audit Committee effectiveness and intellectual capital performance on probability of creditworthiness

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Abstrak

Penelitian ini membahas tentang pengaruh efektivitas dewan komisaris, efektivitas komite audit, dan kinerja modal intelektual terhadap probabilita kelayakan kredit. Penilaian efektivitas dewan komisaris dan komite audit dilakukan menggunakan scoring yang dikembangkan oleh Hermawan (2009) berdasarkan karakteristik- karakteristiknya yaitu independensi, aktivitas, jumlah anggota, dan kompetensi untuk dewan komisaris, serta aktivitas, jumlah anggota, dan kompetensi untuk komite audit. Kinerja modal intelektual diukur menggunakan metode VAICTM yang dikembangkan oleh Pulic (1998) dan probabilita kelayakan kredit, dilihat dari daftar perusahaan yang dinyatakan layak mendapatkan kredit menurut majalah Infobank edisi April 2011. Penelitian ini menggunakan 193 perusahaan nonkeuangan yang tercatat di BEI pada tahun 2010. Hasil dari penelitian ini yaitu tidak terdapatnya pengaruh yang signifikan pada efektivitas dewan komisaris dan komite audit terhadap probabilita kelayakan kredit perusahaan. Selain itu, juga tidak terdapat pengaruh yang signifikan dari efektivitas dewan komisaris dan komite audit dengan kinerja modal intelektual. Walaupun demikian, kinerja modal intelektual sendiri memiliki pengaruh positif dan signifikan terhadap probabilita kelayakan kredit. Selain itu, pengaruh kinerja modal intelektual tetap berpengaruh positif dan signifikan terhadap probabilita kelayakan kredit meskipun diuji secara bersama-sama dengan efektivitas dewan komisaris dan komite audit.

The purpose of this research is to examine the effects of board of commissioner effectiveness, audit committee effectiveness, and intellectual capital performance on the probability of creditworthiness. Board of commissioner and audit committee effectiveness are assessed by using scoring method developed by Hermawan (2009). The effectiveness of board of commissioner is assessed based on its independency, activity, size, and competence. Meanwhile, audit committee effectiveness is assessed based on its activity, size, and competence. Intellectual capital performance is measured by using VAICTM, a method developed by Pulic (1998), and creditworthiness is measured based on the assessment done by Infobank Magazine April 2011. This research was using 193 samples of non- financial companies that listed at Indonesia Stock Exchange in 2010. The results of this research show that there is no significant effect of board of commissioner and audit committee effectiveness on the probability of creditworthiness. Besides, there is no significant effect of board of commissioner and audit committee effectiveness on intellectual capital performance. However, there is positive and significant effect of intellectual capital performance on the probability of creditworthiness. Moreover, there is still a positive and significant effect of intellectual capital performance on the probability of creditworthiness even though it was tested with board of commissioner and audit committee effectiveness altogether.