

# Analisis pengaruh good corporate governance dan kualitas audit terhadap tingkat cost of debt studi pada perusahaan sektor utama yang terdaftar di bea periode 2009 2011 = Analysis of the influence of good corporate governance and audit quality on the cost of debt studies in primary sector companies listed on the stock exchange period 2009 2011

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## Abstrak

Skripsi ini bertujuan untuk mengetahui apakah good corporate governance dan kualitas audit berpengaruh signifikan terhadap tingkat Cost of Debt pada perusahaan sektor utama di Indonesia pada tahun 2009-2011. Good corporate governance diproksikan dengan proporsi dewan komisaris, kepemilikan institusional. Kualitas audit diukur dengan menggunakan metode dummy atas kriteria kualitas audit yang telah ditetapkan. Penelitian ini menggunakan ukuran perusahaan dan leverage sebagai variabel kontrol. Hasil penelitian ini menyimpulkan bahwa tingkat efektifitas Dewan Komisaris pada perusahaan sektor utama di Indonesia terbukti berpengaruh positif secara signifikan terhadap tingkat cost of debt perusahaan, serta kepemilikan institusional dan kualitas audit terbukti berpengaruh negatif secara signifikan terhadap tingkat cost of debt perusahaan.

Melalui hasil yang diperoleh, sangat disarankan bagi perusahaan-perusahaan terbuka di Indonesia untuk lebih memperhatikan dan serius dalam perihal penerapan Corporate Governance, dimana terbukti dapat membantu dalam menurunkan cost yang timbul akibat pendanaan dari luar.

.....This study aims to determine the influence between good corporate governance and audit quality significantly the level of Cost of Debt on primary sector companies in Indonesia in 2009-2011. Good corporate governance is proxied by the proportion of the board of commissioners, institutional ownership. Audit quality is measured using a dummy method on audit quality criteria that have been established. This study uses firm size and leverage as control variables.

Results of this study concluded that the effectiveness of the company's Board of Commissioners of the main sectors in Indonesia proved positive and significant effect on the level of cost of debt of the company, as well as ownership and audit quality proven institutional significant negative effect on the level of cost of debt of the company.

Through the results obtained, it is advisable for the company - a public company in Indonesia for more attention and serious about the implementation of Corporate Governance, which is proven to help in reducing the cost incurred due to external funding.