

## Pengaruh efektivitas dewan komisaris dan jenis kepemilikan terhadap kinerja bank melalui modal intelektual = The effect of board of commissioner effectiveness and ownership type on bank performance through intellectual capital

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### Abstrak

Penelitian ini membahas tentang pengaruh efektivitas dewan komisaris terhadap kinerja bank (nilai perusahaan dan kualitas kredit bank), dengan kinerja modal intelektual sebagai intervening variable. Efektivitas dewan komisaris diukur menggunakan metode scoring yang disusun oleh Hermawan (2009) berdasarkan empat aspek, yakni independensi, aktivitas, jumlah anggota, dan kompetensi. Kinerja modal intelektual diukur menggunakan VAICTM yang disusun oleh Pulic (1998). Penelitian ini menggunakan sampel sebanyak 30 bank yang terdaftar di Bursa Efek Indonesia selama tahun 2008-2011. Hasil penelitian menunjukkan efektivitas dewan komisaris memiliki pengaruh negatif terhadap kinerja modal intelektual, namun pengaruhnya hanya bersifat lemah (marginally significant). Efektivitas dewan komisaris berpengaruh positif terhadap nilai perusahaan, namun pengaruh tersebut tidak dapat dijelaskan melalui kinerja modal intelektual. Sedangkan, efektivitas dewan komisaris tidak berpengaruh secara signifikan terhadap kualitas kredit perbankan, baik melalui modal intelektual ataupun tidak. Jenis kepemilikan bank terbukti tidak memiliki pengaruh yang signifikan terhadap kinerja modal intelektual.

*The purpose of this research is to examine the effects of board of commissioner effectiveness on Bank Performance with two indicators: firm value and credit risk, with intellectual capital performance as intervening variable. To assess for board of commissioner effectiveness, this research utilizes scoring method developed by Hermawan (2009), which comprises four aspects: independence, activities, size, and competence. Intellectual capital performance is measured by using VAICTM, a method developed by Pulic (1998). For sampling purposes, this research utilize 30 listed banks in Indonesia Stock Exchange during 2008-2011. The results show that board of commissioner effectiveness has marginally significant negative effect on intellectual capital performance. Board of commissioner effectiveness has significant positive effect to firm value, but this positive effect is not explained by intellectual capital performance. On the other side, board of commissioner effectiveness and intellectual capital performance do not have any significant impact on credit quality. Ownership type does not have any significant influence on intellectual capital performance.*