

## Pengaruh karakteristik dewan terhadap kinerja perusahaan = Board characteristics and firm performance / Athalia Ariati Hidayat

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### Abstrak

#### <b>ABSTRAK</b><br>

Penelitian ini membahas pengaruh karakteristik dewan proporsi keluarga di dewan komisaris dan direksi proporsi komisaris independen proporsi mantan pejabat di dewan komisaris serta besaran dewan komisaris terhadap kinerja perusahaan Metode yang digunakan adalah regresi data panel fixed effects dengan jumlah sampel 293 perusahaan yang terdaftar di Bursa Efek Indonesia selama periode tahun 2008 2012 Kinerja perusahaan diukur berdasarkan ukuran pasar Tobin  $s Q$  dan ukuran akuntansi ROA Hasil penelitian menunjukkan bahwa proporsi keluarga dalam dewan komisaris dan direksi memberikan pengaruh positif terhadap nilai Tobin  $s Q$  sedangkan proporsi komisaris independen dapat meningkatkan Tobin  $s Q$  maupun ROA Untuk proporsi mantan pejabat di dalam dewan ternyata tidak memberikan efek terhadap kinerja perusahaan Dalam penelitian ini ditemukan pula bahwa besaran dewan mempunyai hubungan tidak linier dengan Tobin  $s Q$  dan ROA membentuk kurva berbentuk huruf U

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#### <b>ABSTRACT</b><br>

This research examines the effect of board characteristics proportion of family commissioner proportion of family director proportion of independent commissioner proportion of ex government officer commissioner and board of commissioner size to firm performance Using fixed effects data panel regression this research investigates 293 firms which are listed in Indonesian Stock Exchange between 2008 2012 Firm performance is proxied by market measure Tobin  $s Q$  and accounting measure ROA The findings of this research suggest that the proportion of family commissioner and family director have positive impact only to Tobin  $s Q$  value while the proportion of independent director can increase both Tobin  $s Q$  and ROA Moreover this research concludes that the proportion of ex government officer director gives no impact to firm performance This research also finds that board size has U shaped non linear relationship with firm performance as proxied by Tobin  $s Q$  and ROA