

Analisis hubungan struktur board of director dan board of commissioner terhadap kinerja dari perusahaan non financial yang terdaftar pada Bursa Efek Indonesia tahun 2013 = Analysis of board of director and board of commissioner s structure towards the performance of non financial companies listed in indonesia stock exchange in 2013

Rizna Citra Pertiwi, author

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Abstrak

Penelitian ini bertujuan untuk melihat hubungan dari struktur jajaran direksi dan dewan komisaris terhadap kinerja perusahaan. Variabel dependen adalah ROA dan Tobin's q sedangkan variabel independen adalah ukuran jajaran direksi, keberadaan direktur wanita, ukuran dewan komisaris, presentase komisaris independen, lama direktur menjabat, jumlah rapat, leverage, umur perusahaan, ukuran perusahaan dan lama listing. Penelitian ini membuktikan ukuran jajaran direksi mempunyai hubungan positif terhadap kinerja perusahaan baik segi keuangan (ROA), maupun dari segi pasar (Tobin's q). Keberadaan direktur wanita tidak mempunyai hubungan terhadap kinerja perusahaan baik segi keuangan (ROA), maupun dari segi pasar (Tobin's q). Ukuran dewan komisaris tidak mempunyai hubungan terhadap kinerja perusahaan dari segi keuangan (ROA) dan mempunyai hubungan positif terhadap kinerja perusahaan dari segi pasar (Tobin's q). Komisaris independen tidak mempunyai hubungan terhadap kinerja perusahaan baik segi keuangan (ROA), maupun dari segi pasar (Tobin's q).

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The aim of this research is to examine the relationship of the Board of Director and Board of Commissioner's structure towards the company's performance. Dependence variable are ROA and Tobin's q, whereas independence variable are size of Board of Direction, presence female directors, size of Board of Commissioner, president director tenure, number board meetings, leverage, firm age, size of the company, and years listing. This research proof that size of the board of director gives positive relationship towards company's performance both in financial terms (ROA) and market value (Tobin's Q). There is no relationship between presence of female director with company's performance both in financial terms (ROA) and market value (Tobin's Q). There is no relationship between size of board of commissioner with company's performance in financial terms (ROA) and have a positive relationship towards company's performance and market value (Tobin's Q). There is no relationship between independent commissioner with company's performance both in financial terms (ROA) and market terms (Tobin's Q).