

Pengaruh Strategi Diversifikasi terhadap Kinerja dengan Moderasi Pengawasan Dewan Komisaris pada Perusahaan di Indonesia = Effect of Diversification Strategy on Firm's Performance with Board of Commissioners' Oversight as Moderating Variables on Indonesian Companies / Agustinus Aryo Wisnuwardhana

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Abstrak

ABSTRAK

Penelitian ini mempelajari tentang dampak strategi diversifikasi terhadap kinerja dengan efektivitas Dewan Komisaris sebagai moderasinya. Diversifikasi diukur menggunakan Herfindahl index dan jumlah segmen. Kinerja perusahaan diukur dengan menggunakan Return on Asset. Penelitian ini menggunakan sampel perusahaan non-finansial yang terdaftar di Bursa Efek Indonesia selama periode 2013. Hasil penelitian ini mengindikasikan bahwa strategi diversifikasi memberikan efek negatif terhadap kinerja perusahaan dan memiliki efek kuadratik pada kinerja perusahaan. Namun demikian, efektivitas Dewan Komisaris mampu memoderasi hubungan antara strategi diversifikasi dan kinerja perusahaan

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ABSTRACT

This study examines the impact of diversification strategy on firm's performance with Board of Commissioners' effectiveness as moderating variable. Diversification is measured using Herfindahl index and segment quantity. Firm's performance is measured using Return on Asset. This research use non-financial companies listed in Indonesian Stock Exchange during 2013 financial period as its sample. The result of this research indicates that diversification strategy gives negative effect to firm's performance and that diversification strategy has a quadratic relationship with firm's performance. However, Board of Commissioners' effectiveness managed to moderate this relationship between diversification strategy and firm's performance