

Pengaruh tata kelola perusahaan terhadap efisiensi manajemen modal kerja pada perusahaan manufaktur yang tercatat di Bursa Efek Indonesia periode 2010-2014 = The impact of corporate governance on working capital management efficiency of manufacturing firms listed on Indonesia Stock Exchange in 2010-2014

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh tata kelola perusahaan terhadap efisiensi manajemen modal kerja. Variabel tata kelola perusahaan terdiri dari jumlah Komisaris, jumlah Direksi, jumlah Komite Audit dan tenur Direksi utama. Untuk efisiensi manajemen modal kerja diukur dengan siklus konversi kas dan komponennya, kepemilikan kas, efisiensi konversi kas dan likuiditas dengan menggunakan beberapa variabel kontrol. Dengan menggunakan 110 sampel perusahaan manufaktur yang tercatat di BEI periode 2010-2014. Penelitian ini mengungkapkan bahwa semua variabel tata kelola perusahaan memiliki pengaruh terhadap beberapa komponen efisiensi manajemen modal kerja, dengan koefisien yang berbeda-beda.

ABSTRACT

The aim of this research is to investigate the impact of corporate governance on capital management efficiency. Variables of the corporate governance are Board of Directors size, Board of Commissioners Size, Audit committee and CEO tenure. Factors of the working capital management efficiency are cash conversion cycle and its component, cash holding, cash conversion efficiency and liquidity with several control variables. This research employ 110 sample of manufacturing firms listed on Indonesia Stock Exchange in 2010-2014. This research shows that every variables of corporate governance have significant impact on several aspect of working capital management efficiency with different coefficient on each variables.;The aim of this research is to investigate the impact of corporate governance on capital management efficiency. Variables of the corporate governance are Board of Directors size, Board of Commissioners Size, Audit committee and CEO tenure. Factors of the working capital management efficiency are cash conversion cycle and its component, cash holding, cash conversion efficiency and liquidity with several control variables. This research employ 110 sample of manufacturing firms listed on Indonesia Stock Exchange in 2010-2014. This research shows that every variables of corporate governance have significant impact on several aspect of working capital management efficiency with different coefficient on each variables., The aim of this research is to investigate the impact of corporate governance on capital management efficiency. Variables of the corporate governance are Board of Directors size, Board of Commissioners Size, Audit committee and CEO tenure. Factors of the working capital management efficiency are cash conversion cycle and its component, cash holding, cash conversion efficiency and liquidity with several control variables. This research employ 110 sample of manufacturing firms listed on Indonesia Stock Exchange in 2010-2014. This research shows that every variables of corporate governance have significant impact on several aspect of working capital management efficiency with different coefficient on each variables.]