

Analisis pengaruh remunerasi dewan ukuran dewan komisaris independensi dewan komisaris dan kepemilikan terhadap agency cost penelitian pada 200 biggest market capitalization of non financial companies yang terdaftar di bej tahun 2012 2014 = Analytical influence of board remuneration size of board of commissioner board of commissioner independency and ownership related to agency cost a research of 200 biggest market capitalization of non financial companies listed in idx 2012 2014

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dari struktur kepemilikan dan tata kelola perusahaan dalam memitigasi agency cost. Sampel yang digunakan dalam penelitian ini yaitu 200 biggest market capitalization of non-financial companies yang terdaftar di Bursa Efek Indonesia tahun 2012-2014. Dalam mengukur agency cost peneliti menggunakan proksi ROA. Variabel independen di penelitian ini meliputi remunerasi dewan, ukuran dewan komisaris, independensi dewan komisaris, kepemilikan keluarga, kepemilikan manajerial, kepemilikan institusional dan ukuran perusahaan sebagai variabel kontrol. Hasil dari penelitian ini menunjukkan bahwa variabel remunerasi dewan berpengaruh secara statistik mengurangi agency cost. Kepemilikan manajerial memiliki pengaruh positif terhadap peningkatan agency cost.

ABSTRACT

This research aims to analyze the influence of ownership structure and corporate governance in mitigating agency cost. The sample used was 200 Biggest Market Capitalization of Non-Financial Companies Listed in IDX for the year 2012-2014. In measuring agency cost, researcher used ROA Independent variable included in this research consists of board remuneration, size of board of commissioner, board of commissioner independency, family ownership, managerial ownership, institutional ownership and firm size as control variable. The result from this research shows that board remuneration statistically lowering agency cost. Managerial ownership has a positive influence on agency cost.