

# Analisis pengaruh corporate governance terhadap value creation = Analysis of the impact of corporate governance on firm's value creation

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## Abstrak

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

Penelitian ini bertujuan untuk mengetahui pengaruh corporate governance terhadap value creation di Indonesia. Penelitian ini menggunakan data sekunder dari seluruh perusahaan non-keuangan publik yang tercatat di Bursa Efek Indonesia padatahun 2005-2012. Corporate governance diukur melalui board size, duality, boarddiligence, dan board independence sedangkan value creation ditentukan dengan nilaitobins rsquo;q perusahaan. Dalam penelitian ini juga diukur pengaruh size dan return onasset pada tobins rsquo;q perusahaan. Hasil penelitian menunjukkan bahwa menunjukkan bahwa board size berpengaruh positif dan signifikan terhadap value creation perusahaan. Sementara duality, board diligence, dan board independence diketahui memiliki pengaruh yang negatif terhadap value creation. Dari hasil penelitian jugadiketahui bahwa size dan return on asset sebagai variabel kontrol memiliki pengaruh yang positif dan signifikan terhadap value creation perusahaan di Indonesia. Kata Kunci : corporate governance, value creation, board size, duality, boarddiligence, board independence, size, dan return on asset.

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

This study uses secondary data from all of the nonfinancial traded firms that are listed on the Indonesia Stock Excahng in 2005 2012. Corporate governance is measured by board size, duality, board diligence, and boardindependence while value creation is determined by company tobins rsquo q. In this studyalso measured the effect of size and return on asset on company tobins rsquo q. The resultsshowed that the board size has positive effect on value creation and statisticallysignificant. Meanwhile, duality, board diligence, and board independence are knownto have a negative effect on value creation. In this study also showed that size andreturn on asset as a control variable have a positive and significant effect on firm rsquo svalue creation in Indonesia. Keywords corporate governance, value creation, board size, duality, boarddiligence, board independence, size, and return on asset.