

Hubungan proporsi serta keragaman latar belakang profesional komisaris independen dengan kinerja perusahaan = The relation between proportion and professional background diversity of independent commissioners with company performance

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan proporsi serta keragaman latar belakang profesional komisaris independen dengan kinerja perusahaan. Komisaris independen dipercaya dapat menjalankan fungsi pengawasan perusahaan secara lebih objektif. Selain itu, fungsi pemberian nasihat dapat ditingkatkan dengan semakin beragamnya latar belakang profesional komisaris independen. Oleh karena itu, proporsi serta keragaman latar belakang profesional komisaris independen diprediksi dapat meningkatkan kinerja keuangan perusahaan. Pengujian dilakukan pada 253 perusahaan yang terdaftar di BEI tahun 2013-2015. Hasil penelitian menunjukkan proporsi serta keragaman latar belakang profesional komisaris independen secara signifikan berkorelasi positif dengan kinerja perusahaan.

ABSTRACT

The research objective is to examine the relation between proportion and professional background diversity of independent commissioners with company performance. Independent commissioners are considered to have the capability to implement monitoring function of the company more objectively. Besides, advisory function can be improved through the more diversified independent commissioners' professional background. Hence, the proportion and professional background diversity of independent commissioners are predicted to increase the company's financial performance. This research takes 253 companies that are listed in Indonesia's Stock Exchange BEI from 2013 to 2015. The empirical study shows that the proportion and professional background diversity of independent commissioners are significantly and positively correlated with company performance.