

Analisis pengaruh surplus free cash flow, corporate governance, dan firm size terhadap earnings predictability: studi pada perusahaan non-keuangan di Bursa Efek Indonesia periode 2006-2015 = Analysis of the effect of surplus free cash flow, corporate governance and firm size on earnings predictability: study on non-financial listed firms in Indonesia stock exchange during the period of 2006-2015

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Abstrak

Penelitian ini bertujuan untuk melihat pengaruh dari Surplus Free Cash Flow, Corporate Governance, dan Firm Size terhadap Earnings Predictability. Penelitian dilakukan pada perusahaan non-keuangan di Bursa Efek dengan jumlah sampel 72 emiten dari tahun 2006-2015. Model regresi yang digunakan pada penelitian ini adalah regresi data panel. Hasil dari penelitian ini menunjukkan bahwa terdapat hubungan negatif signifikan antara SFCF dan Earnings Predictability. Sementara itu, Corporate Governance mempengaruhi hubungan SFCF dan Earnings Predictability secara parsial, dan Corporate Governance lebih berpengaruh terhadap perusahaan kecil.

.....This study has a main objective to analyze the effect of Surplus Free Cash Flow, Corporate Governance, and Firm Size on Earnings Predictability. This study used panel data analysis of 72 non financial firms, listed on Indonesian Stock Exchange for period 2006 2015. From this research, it is found that SFCF has significant negative relationship with Earnings Predictability. The author also finds that Corporate Governance affects the relationship between SFCF and Earnings Predictability partially, in which the Corporate Governance has more significant effect on smaller firms.