

Analisis corporate governance dan kinerja industri jasa asuransi di Indonesia = Analysis of corporate governance and performance of insurance industry in Indonesia

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Abstrak

Penelitian ini menganalisis corporate governance yang diukur dengan jumlah dewan komisaris, presentase komisaris independen, komite audit, dan kepemilikan institusional, dengan variabel kontrol ukuran perusahaan dan leverage, dan pengaruhnya terhadap industri asuransi di Indonesia yang terdaftar di Bursa Efek Indonesia dalam periode 2008-2016. Penelitian ini adalah penelitian kuantitatif dengan 8 sampel perusahaan asuransi yang ditentukan berdasarkan metode purposive sampling. Metode yang digunakan adalah regresi linear berganda. Hasil penelitian ini menunjukkan bahwa corporate governance belum memberikan pengaruh terhadap kinerja perusahaan asuransi di Indonesia.

Hasil regresi pada ROA, jumlah dewan komisaris dan leverage berpengaruh negatif terhadap ROA, sedangkan presentase komisaris independen, komite audit, kepemilikan institusional, dan ukuran perusahaan tidak memberi pengaruh. Regresi pada Tobin'sQ, komite audit dan ukuran perusahaan yang berpengaruh negatif, sedangkan jumlah dewan komisaris, presentase komisaris independen, kepemilikan institusional, dan leverage tidak memberikan pengaruh.

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This study analyzes the effect of corporate governance as measured by the number of boards of commissioners, the percentage of independent commissioners, audit committees, and institutional ownership, with firm size and leverage as control variables, on the performance of the insurance industry in Indonesia listed on the Indonesia Stock Exchange in the period 2008 2016. This research is quantitative research with 8 sample of the insurance company which determined by purposive sampling method. The method used is multiple linear regression.

The results of this study indicate that corporate governance has not affected the performance of insurance companies in Indonesia. Regression results on ROA, the number of boards of commissioners and leverage have a negative effect on ROA, while the percentage of independent commissioners, audit committee, institutional ownership, and firm size have no effect. Regressions on Tobin 39 sQ, audit committees, and firm size are negatively affected, while the number of boards of commissioners, the percentage of independent commissioners, institutional ownership, and leverage have no effect.