

Pengaruh implementasi corporate governance terhadap kinerja keuangan bank dengan konsentrasi kepemilikan sebagai moderasi periode 2012-2016 = The influence of corporate governance implementation on financial performance with ownership concentration as moderation / Belina Rachmawati

Belina Rachmawati, author

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah corporate governance suatu bank mempengaruhi kinerja keuangan dengan konsentrasi kepemilikan sebagai moderasi. Corporate governance sebagai variabel independen dalam penelitian ini diwakilkan oleh jumlah anggota dewan direksi, kualitas dewan komisaris, dan kualitas komite audit. Ketiga variabel ini dimoderasi oleh konsentrasi kepemilikan. Kinerja keuangan diukur dengan return on asset dan tobins q.

ABSTRACT

This study aims to examine whether corporate governance affects the financial performance of banks with ownership concentration as moderation. Corporate governance as an independent variable used by number of members of the board of directors, the quality of the board of commissioners, and the audit quality of the committee. These three variables are moderated by owner concentration. Financial performance is measured by return on asset and Tobins q. This study uses sample data of companies listed in Indonesia Stock Exchange with period of 2012 - 2016 The results showed that the quality of commissioners was negatively related to the financial performance of the firm, both measured by ROA and Tobins Q, but positively influenced when moderated concentration of ownership for financial performance as measured by the tobin's q. The number of members of the board of directors has a positive effect on financial performance whether moderated or not by concentration of ownership except on performance with the proportion of Tobins q. The quality of the audit committee positively affects only the Tobins q and ROA when moderated by the concentration of ownership.