

# Pengaruh kualitas corporate governance terhadap resiko default perusahaan yang terdaftar di bursa efek indonesia (BEI) periode 2013-2017 = The effect of corporate governance quality on default risk of companies listed in indonesia stock exchange (BEI) period 2013-2017

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## Abstrak

Penelitian ini bertujuan untuk menjelaskan pengaruh kualitas corporate governance terhadap resiko default perusahaan di Indonesia periode 2013-2017. Kualitas Corporate governance dalam penelitian ini diproksikan dengan menggunakan indikator kualitas penerapan corporate governance yang terdapat dalam Horwath Report (2008). Resiko Default dalam penelitian ini diukur dengan menggunakan perhitungan Default risk oleh Risk Management Institute (RMI) NUS. Selain menggunakan variabel utama, terdapat pula variabel kontrol yang digunakan dalam penelitian yaitu Profitability, Leverage, Likuiditas, Usia Perusahaan dan Ukuran Aset Perusahaan. Objek penelitian adalah perusahaan yang terdaftar di Bursa Efek Indonesia periode 2013-2017 berturut-turut. Penelitian ini menggunakan model regresi dengan tiga estimasi yaitu Ordinary Least Square (OLS), Fixed Effect Model (FEM), dan Random Effect Model (REM).

Hasil penelitian ini menunjukkan bahwa Kualitas Corporate governance yang diukur memiliki pengaruh signifikan negatif terhadap kemungkinan Default perusahaan di Indonesia periode 2013-2017. Tidak hanya itu saja, penelitian ini menemukan bahwa selain variabel utama, variabel kontrol juga memiliki pengaruh terhadap kemungkinan Default perusahaan di Indonesia periode 2013-2017 yaitu variabel Profitability, Usia Perusahaan, dan Ukuran Perusahaan.

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This study aims to explain the effect of quality corporate governance on the risk of default companies in Indonesia for the period 2013-2017. The quality of Corporate governance in this study is proxied by using quality indicators of the application of corporate governance contained in Horwath Report (2008). The default risk in this study is measured using the calculation of Default risk by the Risk Management Institute (RMI) NUS. In addition to using the main variables, there are also control variables used in the study namely Profitability, Leverage, Liquidity, Age of the Company and Corporate Asset Ukuran. The object of research is companies listed on the Indonesia Stock Exchange for the period 2013-2017 respectively. This study uses a regression model with three estimates, namely Ordinary Least Square (OLS), Fixed Effect Model (FEM), and Random Effect Model (REM).

The results of this study indicate that the measured quality of Corporate governance has a significant negative effect on the possibility of company defaults in Indonesia for the period 2013-2017. Not only that, this study found that in addition to the main variable, the control variable also had an influence on the likelihood of company defaults in Indonesia for the period 2013-2017, namely the variable Profitability, Company Age, and Company Size.