

Pengaruh tata kelola perusahaan terhadap kinerja perusahaan dan struktur modal perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2008-2017 = The Effect of corporate governance on firm performance and capital structure of non-financial firm listed on Indonesia Stock Exchange for the period 2008-2017

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh tata kelola perusahaan terhadap kinerja perusahaan dan struktur modal perusahaan non-keuangan yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2008-2017. Tata kelola perusahaan diproksikan oleh ukuran dewan komisaris, komisaris independen, komisaris perempuan, komite audit, konsentrasi kepemilikan dan reputasi auditor. Dengan menggunakan sampel 262 perusahaan dan jumlah observasi 2308 firm-year, hasil dari penelitian menunjukkan bahwa tata kelola perusahaan secara signifikan mempengaruhi kinerja perusahaan dan struktur modal perusahaan. Dimana konsentrasi kepemilikan dan komisaris perempuan berpengaruh secara positif terhadap kinerja perusahaan dan struktur modal perusahaan, sedangkan ukuran dewan komisaris, komisaris independen, komite audit dan reputasi auditor berpengaruh negatif terhadap kinerja perusahaan dan struktur modal perusahaan. Lalu, secara sempurna leverage memediasi hubungan antara ukuran dewan komisaris, komisaris independen, komisaris perempuan, komite audit, dan konsentrasi kepemilikan serta secara parsial leverage memediasi hubungan antara reputasi auditor dan kinerja perusahaan.

.....This study aims to investigate and analyze the effect of corporate governance on firm performance and capital structure of non-financial companies listed on Indonesia Stock Exchange Period 2008-2017.

Corporate governance is proxied by board commissioner size, independent commissioner, female commissioner, audit committee, ownership concentration, and audit reputation. Using 262 companies and the number of observations of 2308 firm-year, this study found that corporate governance associated with firm performance and capital structure. Furthermore, ownership concentration and female commissioners have positive effect on firm performance and capital structure, while board commissioners size, independent commissioners, audit committees, and audit reputation have negative effect on firm performance and capital structure. Then, financial leverage perfectly mediates the effect of board commissioners size, independent commissioners, female commissioners, audit committees, and ownership concentration on firm performance, while leverage partially mediates the effect of audit reputation on firm performance.