

# Analisis Faktor yang Memengaruhi Manajemen Risiko Reputasi dan Pengaruhnya Terhadap Nilai Perusahaan Perbankan Go Public Negara ASEAN Tahun 2010-2019 = Analysis of Reputation Risk Management Implementation Determinants and Its Value from ASEAN Countries Publicly Listed Banks Year 2010-2019

Dyah Ambar Hapsari Leksono, author

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## Abstrak

Penelitian ini membahas manajemen risiko reputasi perusahaan perbankan yang terdaftar di bursa efek negara emerging markets di Asia Tenggara. Perusahaan perbankan di Indonesia, Filipina, Malaysia, Singapura, dan Thailand tahun 2010-2019 dipilih karena masing-masing negara memiliki perwakilan perusahaan perbankan yang masuk dalam daftar 15 besar bank terbesar di Asia Tenggara berdasarkan total assets di tahun 2019, sebelum penyebaran kasus virus COVID-19 dengan jumlah observasi sebanyak 57 Bank. Penelitian menggunakan data sekunder dari Thomson Reuters dan analisis konten laporan tahunan. Penelitian menganalisis faktor yang memengaruhi suatu perusahaan perbankan untuk menerapkan Manajemen Risiko Reputasi dengan variabel independen yaitu firm size, leverage, return-on-assets, big four auditor, risk awareness, dan reputation awareness terhadap variabel dummy yaitu reputation risk management (RRM). Lalu, dilihat apakah penerapan RRM menambah nilai perusahaan (Tobin's Q). Hasil penelitian menunjukkan bahwa semakin besar firm size dan reputation awareness maka kecenderungan perusahaan menerapkan RRM semakin besar secara signifikan. Sementara, semakin besar leverage dan risk awareness maka kecenderungan perusahaan menerapkan RRM semakin kecil dan signifikan. Penerapan manajemen risiko reputasi memengaruhi nilai perusahaan walau tidak signifikan. Hasil univariat perbedaan mean perusahaan yang menerapkan RRM memiliki Tobin's Q yang lebih tinggi daripada yang tidak menerapkan RRM, mendukung tanda awal hubungan positif antara RRM dengan nilai perusahaan .....

This study discussed about reputation risk management of banking firms listed in South East Asian countries' emerging markets. Publicly listed bank companies in Indonesia, Philippines, Malaysia, Singapore, and Thailand from Year 2010-2019 were selected, as each country has at least one bank that made it to top 15 biggest bank in South East Asia based on total assets in 2019, before COVID-19 virus spread with total of 57 banks. This study data was acquired from Thomson Reuters and content analysis for each annual report available. Study analyze the determinants that affect firm's decision on implementing reputation risk management with independent variables are as firm size, leverage, return on asset, Big Four auditor, risk awareness, and reputation awareness to dependent dummy variable for reputation risk management (RRM). Then, we examine the value of RRM to firm's value with Tobin's Q as the proxy. This study showed that with increasing value of firm size and reputation awareness, they increase the probability of firms to implement RRM. Whereas each increase in leverage and risk awareness, they decrease the probability of firms to implement RRM. RRM implementation also showed a positive sign to firm's value although not statistically significant. The univariate analysis showed a support to the regression output with firms that implement RRM have higher firm's value than those who don't.