

Indeks Keberagaman Dewan Komisaris/Direksi: Konstruksi,  
Determinan Dan Dampaknya Pada Manajemen Laba Dan Risiko  
Perusahaan = Board Of Commissioners/Directors Diversity Index:  
Constructions, Determinants And The Effects To Earnings  
Management And Firm Risks

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Abstrak

Penelitian ini bertujuan untuk menguji determinan dan dampak keberagaman dewan komisaris/direksi. Keberagaman dewan komisaris/direksi mencakup keberagaman gender, budaya, masa jabatan, tingkat pendidikan, keahlian dan kesibukan. Penelitian dilakukan menggunakan regresi linier berganda pada perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2014 – 2018. Hasilnya adalah Indeks Keberagaman Dewan Komisaris (IKDK) terbukti lebih baik dalam meningkatkan kinerja perusahaan, dibandingkan IKDK berdasarkan Bernile et al. (2018) dan Indeks Keberagaman Direksi (IKD) menurunkan manajemen laba. Multinasionalitas perusahaan terbukti sebagai determinan IKD, dan siklus hidup perusahaan sebagai determinan dari IKDK. Tetapi, penelitian ini tidak dapat membuktikan bahwa IKDK dan IKD berpengaruh terhadap risiko perusahaan.

.....This study aims to examine the determinant and the impact of the diversity of board of commissioners/directors. The diversity includes diversity in gender, culture, tenure, education level, expertise, and busy ness. The study was conducted using multiple linear regression on companies listed on the Indonesia Stock Exchange during 2014 – 2018. The results prove that Board of Commissioners Diversity Index (IKDK) is proven to be significantly better in increasing company performance, compared to board of commissioner's diversity index based on Bernile et al. (2018) and Diversity Index (IKD) reduces earnings management. Multinationality of the company is proven as a determinant of the Board of Commissioners Diversity Index (IKDK), and the life cycle of the company as a determinant of the Board of Directors Diversity Index (IKDK). However, this study cannot prove that IKDK and IKD affect company risk.