

Pengaruh Komposisi Dewan Komisaris Sebagai Internal Corporate Governance Terhadap Risiko Perusahaan Pada Sektor Pertambangan = The Influence of Board of Commissioners' Composition as Internal Corporate Governance on Firm Risk in the Mining Sector

Alif Akbar Hamdani, author

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh komposisi dewan komisaris sebagai aspek dari internal corporate governance terhadap risiko perusahaan khususnya industri pertambangan yang terdaftar pada Bursa Efek Indonesia. Risiko perusahaan dicerminkan dengan proksi Total Risk dan Asset Return Risk, sedangkan internal corporate governance diproksikan menggunakan Board Size, Board Independence, Board Gender, dan Board Ownership dari dewan komisaris perusahaan. Penelitian ini menggunakan data panel dengan metode Pooled Least Square dan Fixed Effect Model pada periode 2017 – 2021 untuk menguji hipotesis. Sampel penelitian terkumpul sebanyak 29 perusahaan dengan total 145 observasi untuk periode 5 tahun. Hasil penelitian menunjukkan bahwa tidak terdapat pengaruh yang signifikan antara Board Size, Board Independence, Board Gender, dan Board Ownership terhadap Total Risk. Tetapi, ditemukan pengaruh signifikan antara Board Size terhadap Asset Return Risk, sedangkan Board Independence, Board Gender, dan Board Ownership tidak ditemukan signifikan terhadap Asset Return Risk.

.....This research aims to investigate the influence of the composition of the board of commissioners as an aspect of internal corporate governance on firm risk, particularly in the mining industry listed on the Indonesia Stock Exchange. Firm risk is reflected by proxies such as Total Risk and Asset Return Risk, while internal corporate governance is proxied using Board Size, Board Independence, Board Gender, and Board Ownership of the company's board of commissioners. This study utilizes panel data with the Pooled Least Square and Fixed Effect Model methods for the period 2017-2021 to test hypotheses. The research sample consists of 29 companies, totaling 145 observations over a 5-year period. The research results indicate that there is no significant influence between Board Size, Board Independence, Board Gender, and Board Ownership on Total Risk. However, a significant influence was found between Board Size and Asset Return Risk, while Board Independence, Board Gender, and Board Ownership were not found to be significant factors affecting Asset Return Risk.