

Pengaruh Komite Manajemen Risiko Terpisah terhadap Kinerja dan Pertumbuhan Perusahaan pada Sektor Non-Finansial di Indonesia Periode 2011-2019 = The Effect of A Separate Risk Management Committee towards Firms` Performances and Growth on Non-Financial Sector in Indonesia over the Period 2011-2019

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh komite manajemen risiko yang terpisah (Separated Risk Management Committee atau SRMC) terhadap kinerja dan pertumbuhan perusahaan publik dengan menggunakan Random Effect Model (REM). Sampel penelitian ini terdiri dari 30 perusahaan di sektor non finansial selama tahun 2011 hingga 2019. Penelitian ini menggunakan Tobin's Q dan Return on Assets (ROA) untuk mengukur kinerja perusahaan dan rasio Market-to-Book (MTB) untuk mengukur pertumbuhan perusahaan. Hasil penelitian menunjukkan bahwa SRMC berpengaruh positif dan signifikan terhadap peningkatan kinerja dan pertumbuhan perusahaan.

..... This study aims to analyse the effect of a separate risk management committee (SRMC) on the performance and the growth of public companies by using Random Effect Model (REM). The sample of this study consists of 30 companies in the non-financial sector during 2011 to 2019. This study uses Tobin's Q and Return on Assets (ROA) to measure company's performance and Market-to-Book ratio (MTB) to measure company's growth. Several control variables were included in this study, namely firm size, leverage, firm complexity, financial reporting risk, and gross domestic product. The results show that SRMC have positif and significant effects on increasing company's performance and growth.