

Pengaruh hak kendali keluarga dan efektivitas dewan komisaris dan komite audit terhadap agency cost = The effect of family control rights and the effectiveness of the board commissioners and audit committee to agency cost

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh hak kendali keluarga dalam perusahaan, dan keefektifan dewan komisaris dan komite audit terhadap agency cost perusahaan manufaktur yang terdaftar di BEI periode 2008-2012. Hasil penelitian menunjukkan bahwa hak kendali keluarga dalam perusahaan tidak terbukti berpengaruh signifikan terhadap agency cost yang diprosikan asset utilization ratio namun berpengaruh signifikan dan negatif terhadap agency cost yang diprosikan discretionary expense ratio. Sementara itu, hasil penelitian menunjukkan bahwa efektivitas dewan komisaris dan komite audit tidak terbukti berpengaruh signifikan terhadap agency cost yang diprosikan oleh asset utilization ratio namun berpengaruh signifikan dan negatif terhadap agency cost yang diprosikan discretionary expense ratio.

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The objective of this research is to analyze the effect of family control rights and the role of effectiveness of the board commissioners and audit committee to agency cost in manufacture firms listed in Indonesia Stock Exchanges period 2008-2012. The results give evidence that the family control rights in the firm doesn't significantly influence the agency cost with proxies asset utilization ratio but has a significant and negative influence on the agency cost with proxies discretionary expense ratio. Meanwhile, the effectiveness of the Board Commissioners and Audit Committee is not proven have significant influence for the agency cost proxies asset utilization ratio but have a significant and negative influence on the agency cost proxies discretionary expense ratio.