

Pengaruh struktur modal kepemilikan keluarga efektivitas dewan komisaris dan komite audit terhadap tingkat efisiensi pada perusahaan manufaktur = The Effect of capital structure family ownership and effectiveness of board of commissioners and audit committee on efficiency in manufacturing company

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh struktur modal, kepemilikan keluarga, efektivitas Dewan Komisaris dan Komite Audit terhadap tingkat efisiensi pada perusahaan manufaktur. Tingkat efisiensi diukur dengan metode Data Envelopment Analysis (DEA), sedangkan efektivitas Dewan Komisaris dan Komite Audit diukur melalui metode penilaian yang dikembangkan oleh Hermawan (2009). Pengujian hipotesis dilakukan melalui model regresi data panel dengan fixed effect method terhadap sampel 100 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2008 hingga tahun 2012. Hasil penelitian ini menghasilkan kesimpulan bahwa perusahaan yang memiliki tingkat leverage lebih tinggi cenderung dapat beroperasi lebih efisien. Perusahaan dengan efektivitas Dewan Komisaris yang lebih tinggi juga cenderung dapat beroperasi lebih efisien. Sementara itu, proporsi kepemilikan keluarga dan efektivitas Komite Audit dalam perusahaan tidak memiliki pengaruh yang signifikan terhadap tingkat efisiensi perusahaan.

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ABSTRACT

This research aims to provide empirical evidence regarding the effect of capital structure, family ownership, and the effectiveness of board of commissioners and audit committee on efficiency in manufacturing company. Efficiency is measured by Data Envelopment Analysis (DEA) score, while the effectiveness of board of commissioners and audit committee are measured by effectiveness measurement method which was developed by Hermawan (2009). The hypothesis are examined using panel data regression with fixed effect method to a sample of 100 manufacturing companies listed in Indonesian Stock Exchange during 2008 to 2012. The result of this research concludes that companies with higher leverage could gain higher efficiency in their operation. The companies with higher effectiveness of board of commissioners also could gain higher efficiency in their operation. Meanwhile, family ownerships and the effectiveness of audit committee have no significant impact to efficiency in the companies; This research aims to provide empirical evidence regarding the effect of capital structure, family ownership, and the effectiveness of board of commissioners and

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