

Pengaruh Kinerja Perusahaan, Struktur Kepemilikan dan Komite Remunerasi Terhadap Kompensasi Dewan Direksi dan Komisaris Pada Perusahaan Publik Yang Terdaftar Di Bursa Efek Indonesia = The Effect of firm performance, ownership structure and remuneration committee on board of directors and board of commissioneare compensations in public listed companies

Ridya Marliza, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20510358&lokasi=lokal>

Abstrak

```
<p class="MsoNormal" style="line-height:normal">
<style type="text/css">
<!--
/* Font Definitions */
@font-face
{font-family:Calibri;
panose-1:2 15 5 2 2 2 4 3 2 4;
mso-font-charset:0;
mso-generic-font-family:swiss;
mso-font-pitch:variable;
mso-font-signature:-520092929 1073786111 9 0 415 0;}
/* Style Definitions */
p.MsoNormal, li.MsoNormal, div.MsoNormal
{mso-style-unhide:no;
mso-style-qformat:yes;
mso-style-parent:"";
margin-top:0cm;
margin-right:0cm;
margin-bottom:8.0pt;
margin-left:0cm;
text-align:justify;
line-height:150%;
mso-pagination:widow-orphan;
font-size:11.0pt;
font-family:"Calibri","sans-serif";
mso-fareast-font-family:Calibri;
mso-bidi-font-family:"Times New Roman";}
.MsoChpDefault
{mso-style-type:export-only;
mso-default-props:yes;
font-size:10.0pt;
```

```
mso-ansi-font-size:10.0pt;
mso-bidi-font-size:10.0pt;
font-family:"Calibri","sans-serif";
mso-ascii-font-family:Calibri;
mso-fareast-font-family:Calibri;
mso-hansi-font-family:Calibri;}
```

```
@page WordSection1
{size:612.0pt 792.0pt;
margin:72.0pt 72.0pt 72.0pt 72.0pt;
mso-header-margin:36.0pt;
mso-footer-margin:36.0pt;
mso-paper-source:0;}
```

```
div.WordSection1
{page:WordSection1;}
```

```
--></style>
```

```
<span style="font-size:12.0pt;
```

```
font-family:"Times New Roman","serif">Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh
kinerja perusahaan, struktur kepemilikan, dan komite remunerasi terhadap kompensasi dewan direksi dan
dewan komisaris pada perusahaan-perusahaan publik <span style="mso-
```

```
spacerun:yes"> </span>non-keuangan yang terdaftar di Bursa Efek Indonesia. Pengujian
```

```
hipotesis dilakukan dengan menggunakan regresi data panel model <i style="mso-bidi-font-
```

```
style:normal">pooled least square</i> dengan total sampel sebanyak 105 perusahaan yang terdaftar di Bursa
```

```
Efek Indonesia selama periode tahun 2009 sampai dengan tahun 2013. Hasil penelitian ini menunjukkan
```

```
bahwa kinerja perusahaan berdasarkan kinerja keuangan yang diukur dengan menggunakan <i style="mso-
```

```
bidi-font-style:normal">return on equity</i> berpengaruh positif terhadap kompensasi dewan direksi dan
```

```
dewan komisaris sedangkan kinerja perusahaan berdasarkan kinerja pasar yang diukur dengan <i
```

```
style="mso-bidi-font-style:normal">tobin's q</i> berpengaruh positif terhadap kompensasi dewan direksi
```

```
dan dewan komisaris. Struktur kepemilikan saham oleh dewan direksi dan dewan komisaris berpengaruh
```

```
negatif terhadap kompensasi dewan direksi dan dewan komisaris sedangkan kepemilikan saham oleh
```

```
institusi asing berpengaruh negatif terhadap kompensasi dewan direksi dan dewan komisaris. Keberadaan
```

```
komite remunerasi berpengaruh positif terhadap kompensasi dewan direksi dan dewan komisaris.
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</span></p><hr /><p class="MsoNormal" style="line-height:normal">
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mso-paper-source:0;}
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{page:WordSection1;}
--></style>
<span lang="IN" style="font-size:
12.0pt;font-family:"Times New Roman","serif";mso-ansi-language:IN">The aim of this research is to
analyze how firm performance, ownership structure and remuneration committee affect the extent of board
of directors and board of commissionaire compensation in public listed companies. This study use
</span><span style="font-size:12.0pt;font-family:"Times New Roman","serif">pooled least model
</span><span lang="IN" style="font-size:12.0pt;font-family:"Times New Roman","serif";
mso-ansi-language:IN">of panel regression for hypothesis testing, with total sample of </span><span

```

105

listed companies on the Indonesia Stock Exchange in the financial years 2009 to 2013.

The empirical result show that firm performance which measured on accounting based performance is positively correlated to board of director and commissionaire compensation, also on market based performance is positively correlated to board of director and commissionaire compensation. Ownership structure which measured by board of director and commissionaire ownership is negatively associated with board of director and commissionaire compensation, and foreign institutional ownership is negatively associated with board of director and commissionaire compensation. existency of remuneration committee has positive impact on board of director and commissionaire compensation.