Analisis pengaruh corporate governance terhadap cost of debt : studi empiris pada perusahaan manufaktur di BEI periode 2006-2010 = Analysis of effect of corporate governance against cost of debt : empirical study on manufacturing company on the stock exchange period 2006-2010

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Abstrak

Penelitian ini bertujuan untuk menguji bagaimana pengaruh corporate governance Terhadap Cost of Debt Pada Perusahaan Manufaktur di BEI Periode 2006-2010. Corporate governance pada penelitian ini difokuskan pada beberapa karakteristik yaitu Proporsi Komisaris Independen, Kepemilikan Managerial, Kepemilikan Institusional dan Kualitas Komite Audit.

Penelitian ini menggunakan pendekatan kuantitatif dengan sampel penelitiannya perusahaan-perusahaan yang termasuk ke dalam sektor manufaktur di Bursa Efek Indonesia periode 2006-2010.

Hasil penelitian ini menunjukkan bahwa terdapat Pengaruh signifikan antara proporsi Komisaris Independen, Kepemilkan Managerial dan Kepemilikan Institusional dengan Cost of Debt. Sedangkan Kualitas Komite Audit tidak memiliki pengaruh signifikan terhadap cost of debt.

......This study aims to examine how corporate governance effect Cost of debt on Manufacturing Company in the Stock Exchange Period 2006-2010. Corporate governance in this study focused on several characteristics, specifically are the number of independent commissioners, the number of managerial ownership, institutional ownership and the quality of the audit committee.

This study uses a quantitative approach to the study sample included companies in the manufacturing sector in Indonesia Stock Exchange 2006-2010 period.

The results indicate that there are significant relationship between the proportion of independent commissioners, managerial ownership and institutional ownership with cost of debt. Whereas the quality of the audit committee does not have a significant effect on the cost of debt.