

Pengaruh efektivitas dewan komisaris dan komite audit, kepemilikan keluarga, dan transaksi hubungan istimewa terhadap cash conversion cycle = The effect of board of commissioners effectiveness and audit committee effectiveness, family ownership, and related parties transaction on cash conversion cycle

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Abstrak

Penelitian bertujuan untuk mengetahui pengaruh efektivitas dewan komisaris dan komite audit, kepemilikan keluarga dan transaksi hubungan istimewa terhadap periode cash conversion cycle perusahaan. Efektivitas dewan komisaris dan komite audit diukur dengan menggunakan penilaian skor efektivitas dewan komisaris dan komite audit berdasarkan karakteristik independensi, aktivitas, ukuran dan kompetensi yang telah dibuat oleh penelitian sebelumnya Hermawan (2009). Pengujian hipotesis menggunakan model regresi linear berganda yang mengambil 386 observasi (firm year) dari perusahaan industri manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2009 hingga 2011.

Hasilnya penelitian ini menunjukkan bahwa efektivitas komite audit berpengaruh negatif secara signifikan terhadap cash conversion cycle. Namun efektivitas dewan komisaris, kepemilikan keluarga, dan transaksi hubungan istimewa tidak terbukti berpengaruh terhadap periode cash conversion cycle perusahaan.

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The study aims to determine the effect of the board of directors effectiveness and audit committee effectiveness, family ownership and related party transactions on the cash conversion cycle period of the company. Board of directors effectiveness and audit committee effectiveness is measured using the assessment score board and audit committee characteristics based on the independency, activities, size and competency that have been made by previous research studies by Hermawan (2009). Testing hypotheses using multiple linear regression model that took 386 observations (firm year) from industrial manufacturing companies listed on the Indonesia Stock Exchange during 2009 to 2011.

The result of this study indicate that the effectiveness of audit committees are significantly have negative effect on cash conversion cycle. However, the effectiveness of the board, family ownership, and related party transactions no proven effect on the cash conversion cycle period of the company.