

Hubungan simultan antara aktivitas pengawasan dewan komisaris dengan kinerja perusahaan di bursa efek indonesia = Simultaneous relationship between board of commissioner monitoring activity and firm performace in indonesia stock exchange

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Abstrak

[ABSTRAK

Tujuan utama dari penulisan studi ini adalah untuk melakukan pengujian hubungan simultan antara aktivitas pengawasan dewan komisaris dan kinerja perusahaan dengan menggunakan sampel sebanyak 156 perusahaan. Penelitian ini menemukan bukti bahwa aktivitas pengawasan perusahaan dapat mempengaruhi kinerja perusahaan, begitu juga sebaliknya, kinerja perusahaan dapat mempengaruhi aktivitas pengawasan perusahaan yang dilakukan oleh dewan komisaris. Pengujian tambahan juga dilakukan terhadap 47 perusahaan untuk meneliti apakah hubungan simultan ini dimoderasi oleh nilai dari praktek corporate governance. Ditemukan bukti bahwa praktek corporate governance mempengaruhi kinerja perusahaan, tetapi tidak mempengaruhi aktivitas pengawasan. Studi ini juga menemukan bahwa jumlah kepemilikan keluarga, dan tingkat hutang mempengaruhi frekuensi aktivitas pengawasan yang dilakukan oleh dewan komisaris.

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ABSTRACT

The primary objective of this research is to test the simultaneous relationship between board of commissioner monitoring activity and firm performance on a sample that consist of 156 companies quoted in Indonesia Stock Exchange. This study found that monitoring activity that performed by board of commissioner affect the firm performance, and vice versa, firm performance also affect the monitoring activity. An additional test was performed with smaller sample of 47 companies to found the evidence that the score of corporate governance practice moderated the relationship between monitoring activity and firm performance. There is an empirical evidence that corporate governance affected the firm performance but do not affect the monitoring activity. Further this research found that family ownership and debt ratio of company affected the monitoring activity that performed by Board of Commissioner.;The primary objective of this research is to test the simultaneous relationship between board of commissioner monitoring activity and firm performance on a sample that consist of 156 companies quoted in Indonesia Stock Exchange. This study found that monitoring activity that performed by board of commissioner affect the firm performance, and vice versa, firm performance also affect the monitoring activity. An additional test was performed with smaller sample of 47 companies to found the evidence that the score of corporate governance practice moderated the relationship between monitoring activity and firm performance. There is an empirical evidence that corporate governance affected the firm performance but do not affect the monitoring activity. Further this research found that family ownership and debt ratio of company affected the monitoring activity that performed by Board of Commissioner.;The primary objective of this research is to test the simultaneous relationship between board of commissioner monitoring activity and firm performance on a sample that consist of 156 companies quoted in Indonesia Stock Exchange. This study found that monitoring activity

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