

Analisis pengaruh peringkat corporate governance terhadap kinerja keuangan perusahaan periode 2008-2012 = Analysis the effect of corporate governance rating on firm performance in 2008-2012

Rosemarine Rahmawati Suriadinata, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20412039&lokasi=lokal>

Abstrak

[Penelitian ini bertujuan untuk menganalisis pengaruh peringkat corporate governance terhadap kinerja keuangan periode 2008-2012. Pengujian ini dilakukan menggunakan metode regresi data panel, dimana variabel dependen adalah kinerja keuangan yang diprosikan oleh earning per share, Return on Assets, dan Return on Equity sedangkan peringkat corporate governance sebagai variabel independen. Terdapat tiga model dalam penelitian ini, yaitu menggunakan nilai dari masing-masing variabel dependen. Hasil penelitian pada model pertama menunjukkan bahwa peringkat corporate governance tidak memiliki pengaruh yang signifikan terhadap kinerja keuangan perusahaan. Model kedua dan ketiga memiliki pengaruh yang signifikan terhadap kinerja keuangan.

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method of panel data whereby the dependent variable is the firm performance, which uses earning per share, return on assets, and return on equity as indicator, while the corporate governance rating as the independent variable. There are three models in this study, which uses the value of each variable dependent. The results of the study on the first model indicate that the corporate governance rating do not have an influence on the firm performance while on the second and third models indicate that the corporate governance rating have an influence on the firm

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