

Pengaruh struktur tata kelola perusahaan terhadap kesulitan keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013 = Impact of corporate governance structure of difficulty in the financial manufacturing company listed on the stock exchange for 2013 / Laksono Pujiwiyoto

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Abstrak

[Penelitian ini bertujuan untuk mengetahui pengaruh proporsi komisaris independen terhadap financial distress, mengetahui pengaruh blockholder ownership terhadap financial distress, mengetahui pengaruh director ownership terhadap financial distress, dan mengetahui pengaruh jumlah komite audit terhadap financial distress. Metode pengujian yang digunakan adalah dengan analisis regresi berganda berbasis LOGIT. Penelitian ini membuktikan pada periode tahun 2013, hanya blockholder ownership yang berpengaruh signifikan terhadap berkurangnya resiko terjadinya kesulitan keuangan. Sementara komposisi komisaris independen, director ownership, dan komite audit tidak berpengaruh signifikan terhadap berkurang resiko terjadinya kesulitan keuangan.

;This study aims to determine the effect of the proportion of independent directors on the financial distress, determine the effect on the financial distress blockholder ownership, determine the influence of director ownership of the financial distress, and determine the influence of the number of audit committee financial distress. Testing method used is the multiple regression analysis based on LOGIT. This study proves the period of 2013, only blockholder ownership that significantly influence the reduction of the risk of financial difficulties. While the composition of the independent board, director ownership, and the audit committee did not significantly influence the reduced risk of financial distress.

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