

Pengaruh keberagaman direksi terhadap efektivitas pengendalian internal perusahaan = The effect of director's diversity on corporate internal control effectiveness

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20474173&lokasi=lokal>

Abstrak

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris pengaruh keberagaman Direksi terhadap efektivitas pengendalian internal perusahaan. Penelitian ini penting untuk dilakukan karena berdasarkan pengetahuan penulis, belum ada penelitian yang membahas hal ini, terutama di Indonesia. Objek penelitian terdiri dari semua perusahaan non-keuangan yang terdaftar di BEI pada tahun 2015-2016 dan menghasilkan 302 perusahaan sebagai sampel. Keberagaman Direksi diukur menggunakan rasio standar deviasi per rata-rata dan Indeks Heterogenitas Blau, sedangkan efektivitas pengendalian internal perusahaan diukur dengan metode scoring berdasarkan illustrative tools dari Kerangka Kerja Kontrol Internal Terpadu COSO 2013. Hasil penelitian ini menunjukkan bahwa keberagaman masa jabatan Direksi terbukti memiliki dampak positif terhadap efektivitas pengendalian internal perusahaan akibat adanya kolaborasi berbagai perspektif dan informasi, sementara keberagaman latar belakang fungsional direktur terbukti memiliki dampak negatif akibat adanya konflik dan inefisiensi proses kelompok. Keberagaman lainnya yang diteliti, yakni usia, gender, latar belakang pendidikan, dan tingkat pendidikan, terbukti tidak memiliki pengaruh pada efektivitas pengendalian internal perusahaan. Penelitian ini memiliki implikasi terhadap perusahaan serta regulator terkait dengan ketentuan pembentukan anggota Direksi perusahaan yang ideal berdasarkan komposisi karakteristiknya, dalam rangka meningkatkan efektivitas pengendalian internal perusahaan.

ABSTRACT

This study aims to investigate the effect of directors diversity on the corporate internal control effectiveness. This research is important to conduct because based on the writer's knowledge, there has not been any research that investigates the relationship between the directors diversity with the effectiveness of the company's internal control, especially in Indonesia. The research object consisted of all non financial companies listed on IDX in 2015-2016 and resulted in 302 companies as samples. The diversity of directors is measured using standard deviation per mean ratio and Blau Heterogeneity Index, while the corporate internal control effectiveness is measured by scoring method based on the illustrative tools of COSO's 2013 Internal Control Integrated Framework. The result of this study shows that directors tenure diversity proved to have positive impact on corporate internal control effectiveness due to team collaboration with many perspectives information, while director's functional background diversity proved to have negative impact due to conflicts and inefficient team process. The remaining diversity of directors characteristic, such as age, gender, educational background, and education level, proved to have no impact at all on corporate internal control effectiveness. This study is expected to have implications for companies and regulators, in terms of provision to establish ideal corporate director members based on their characteristic composition, in order to improve the corporate internal control effectiveness.