

ABSTRAK

Penelitian mengenai penerapan corporate governance yang telah dilakukan di banyak negara dan dalam banyak aspek, namun penelitian modal intelektual dan struktur modal di Indonesia masih terbatas. Hasil penelitian terdahulu juga memiliki banyak perbedaan. Penelitian ini bertujuan untuk menemukan bukti empiris mengenai pengaruh penerapan corporate governance yang terdiri dari; Dewan Komisaris, Komisaris Independen, Kepemilikan Institusional, Dewan Direksi, Jumlah Komite Audit, Kepemilikan Manajerial dan Manajemen Risiko terhadap kinerja keuangan perbankan di Indonesia. Monks dan Minow dalam Sam'ani (2008) mendefinisikan corporate governance sebagai tata kelola perusahaan yang di dalamnya menjelaskan hubungan antara berbagai pihak dalam perusahaan yang menentukan arah dan kinerja perusahaan. Sampel penelitian yang digunakan adalah perusahaan perbankan konvensional yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2010-2013. Pengumpulan data penelitian menggunakan metode purposive sampling. Data yang diperoleh berjumlah 121 observasi. Penelitian ini menggunakan regresi linear berganda untuk menganalisis data. Hasil penelitian menunjukkan bahwa jumlah anggota dewan komisaris (DKOM), kepemilikan institusional (KI), manajemen risiko (MR) tidak berpengaruh terhadap kinerja keuangan (CFROA). Sedangkan komisaris independen (KIND), jumlah anggota dewan komisaris (DDR), komite audit (KA), kepemilikan manajerial (KM) berpengaruh terhadap kinerja keuangan (CFROA).

Kata Kunci: Dewan Komisaris, Komisaris Independen, Kepemilikan Institusional, Dewan Direksi, Jumlah Komite Audit, Kepemilikan manajerial, dan Manajemen Risiko, cash flow return on asset (CFROA).

ABSTRACT

Research on the application of corporate governance that have been conducted in many countries and in many aspects, but the study of intellectual capital and capital structure in Indonesia is still limited. Previous research also has many differences. This study aims to find empirical evidence of the effect of implementation of corporate governance consisting of; Board of Commissioners, Independent Commissioner, Institutional Ownership, Board of Directors, Audit Committee Number, Managerial Ownership and Risk Management on the financial performance of banks in Indonesia. Monks and Minow in Sam'ani (2008) defines corporate governance as corporate governance within which describes the relationship between the various parties in a company that determines the direction and performance of the company. The sample used is the conventional banking companies listed in Indonesia Stock Exchange (BEI) in the period 2010-2013. Research data collection using purposive sampling method. Data were obtained totaling 121 observations. This study used multiple linear regression to analyze the data. The results showed that the number of board members (Dkom), institutional ownership (KI), risk management (MR) has no effect on the financial performance (CFROA). While the independent commissioner (KIND), the number of commissioners (DDR), the audit committee (KA), managerial ownership (KM) effect on financial performance (CFROA).

Keywords: Board of Commissioner, Independent Commissioner, Institutional Ownership, Board of Directors, Audit Committee Number, managerial ownership, and risk management, cash flow return on assets (CFROA).