

ABSTRAK

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PENGARUH TATA KELOLA PERUSAHAAN TERHADAP RISIKO IDIOSINKRATIK

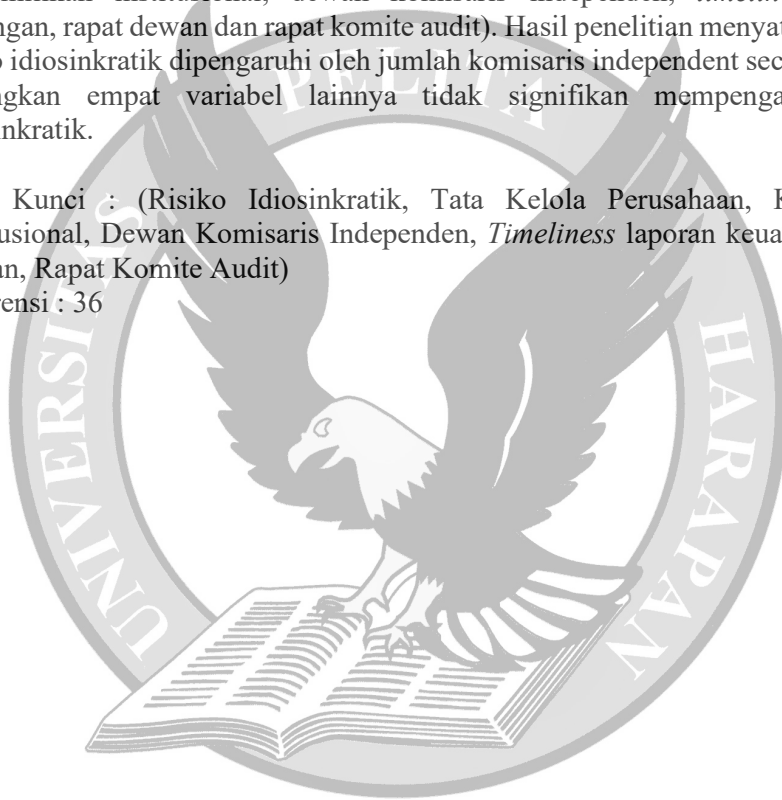
(xv + 40 Halaman, 9 Tabel, 4 lampiran)

Penelitian dilakukan dengan tujuan untuk mengetahui pengaruh tata kelola perusahaan terhadap risiko idiosinkratik perusahaan selama lima tahun terakhir.

Sampel yang digunakan adalah perusahaan manufaktur yang konsisten yang terdaftar dalam indeks LQ45 dari tahun 2014 – 2018 dengan data tata kelola tahunan yang lengkap. Analisis data dilakukan dengan regresi data panel dan terdapat 1 variabel dependen (risiko idiosinkratik) dan 5 variabel independen (kepemilikan institusional, dewan komisaris independen, *timeliness* laporan keuangan, rapat dewan dan rapat komite audit). Hasil penelitian menyatakan bahwa risiko idiosinkratik dipengaruhi oleh jumlah komisaris independen secara statistik, sedangkan empat variabel lainnya tidak signifikan mempengaruhi risiko idiosinkratik.

Kata Kunci : (Risiko Idiosinkratik, Tata Kelola Perusahaan, Kepemilikan Institusional, Dewan Komisaris Independen, *Timeliness* laporan keuangan, Rapat Dewan, Rapat Komite Audit)

Referensi : 36



ABSTRACT

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THE INFLUENCE OF CORPORATE GOVERNANCE ON IDIOSYNCRATIC RISK

(xv + 40 Pages, 11 Tables, 10 attachments)

The research was conducted with the aim of knowing the effect of corporate governance on the company's idiosyncratic risk during the last five years. The sample used is manufacturing companies that consistently listed in the LQ45 index from 2014 – 2018 with complete annual governance data. Data analysis was performed using panel data regression and there is 1 dependent variable (idiosyncratic risk) and 5 independent variables (institutional ownership, independent commissioners, timeliness of financial reports, board meetings and audit committee meetings). The results showed that the idiosyncratic risk was statistically influenced by the number of independent commissioners, while the other four variables did not significantly affect the idiosyncratic risk.

Keywords: (Idiosyncratic Risk, Corporate Governance, Institutional Ownership, Independent Commissioners, Timeliness of Financial Reports, Board Meetings and Audit Committee Meetings)

Reference: 36

