

## DAFTAR ISI

|   |             |
|---|-------------|
| <b>HALAMAN JUDUL .....</b>                            | <b>i</b>    |
| <b>PERNYATAAN KEASLIAN KARYA TUGAS AKHIR .....</b>    | <b>ii</b>   |
| <b>PERSETUJUAN DOSEN PEMBIMBING TUGAS AKHIR .....</b> | <b>iii</b>  |
| <b>PERSETUJUAN TIM PENGUJI TUGAS AKHIR.....</b>       | <b>iv</b>   |
| <b>FORM PERSETUJUAN UNGGAH MANDIRI .....</b>          | <b>v</b>    |
| <b>ABSTRAK .....</b>                                  | <b>vi</b>   |
| <b>ABSTRACT .....</b>                                 | <b>vii</b>  |
| <b>KATA PENGANTAR.....</b>                            | <b>viii</b> |
| <b>DAFTAR ISI.....</b>                                | <b>ix</b>   |
| <b>DAFTAR TABEL .....</b>                             | <b>xii</b>  |
| <b>DAFTAR LAMPIRAN .....</b>                          | <b>xiii</b> |
| <b>BAB I.....</b>                                     | <b>1</b>    |
| <b>PENDAHULUAN.....</b>                               | <b>1</b>    |
| 1.1. Latar Belakang .....                             | 1           |
| 1.2. Rumusan Masalah.....                             | 7           |
| 1.3. Tujuan Penelitian .....                          | 7           |
| 1.4. Manfaat Penelitian .....                         | 8           |
| 1.5. Batasan Penelitian .....                         | 9           |
| 1.6. Sistematika Penulisan .....                      | 9           |
| <b>BAB II .....</b>                                   | <b>11</b>   |
| <b>LANDASAN TEORI.....</b>                            | <b>11</b>   |
| 2.1. Teori Agensi.....                                | 11          |
| 2.2. Risiko Idiosinkratik.....                        | 13          |
| 2.3. Good Corporate Governance.....                   | 14          |
| 2.3.1. Kepemilikan Institusional .....                | 15          |
| 2.3.2. Dewan Komisaris Independen .....               | 16          |
| 2.3.3. Timeliness Laporan Keuangan .....              | 18          |
| 2.3.4. Dewan Komisaris Wanita.....                    | 19          |
| 2.3.5. Kesibukan Dewan Komisaris.....                 | 20          |
| 2.3.6. Variabel Kontrol.....                          | 21          |

|   |           |
|---|-----------|
| <b>BAB III.....</b>                         | <b>23</b> |
| <b>METODOLOGI PENELITIAN .....</b>          | <b>23</b> |
| 3.1. Data.....                              | 23        |
| 3.2. Model Empiris .....                    | 24        |
| 3.3. Definisi dan Pengukuran Variabel.....  | 25        |
| 3.3.1. Pengukurun Variabel Dependen.....    | 23        |
| 3.3.2. Pengukurun Variabel Independen ..... | 27        |
| 3.3.3. Pengukurun Variabel Kontrol.....     | 28        |
| 3.4. Metode Analisis Data.....              | 29        |
| 3.5. Pemilihan Model Panel .....            | 29        |
| 3.5.1. Uji Chow .....                       | 29        |
| 3.5.2. Uji Hausman .....                    | 30        |
| 3.5.3. Uji Lagrange Multilier Test.....     | 31        |
| 3.5. Uji Asumsi Klasik.....                 | 32        |
| 3.5.1. Uji Heteroskedatisitas .....         | 33        |
| 3.5.2. Uji Multikolinieritas .....          | 33        |
| 3.5.3. Uji Autokorelasi .....               | 30        |
| <b>BAB IV .....</b>                         | <b>36</b> |
| <b>ANALISIS DAN PEMBAHASAN.....</b>         | <b>36</b> |
| 4.1. Statistik Deskriptif .....             | 37        |
| 4.2. Pemilihan Model Panel .....            | 38        |
| 4.2.1. Uji Chow .....                       | 38        |
| 4.2.2. Uji Hausman .....                    | 38        |
| 4.3. Uji Asumsi Klasik.....                 | 39        |
| 4.3.1. Uji Heteroskedasitas .....           | 49        |
| 4.3.2. Uji Multikolinearitas.....           | 40        |
| 4.3.3. Uji Autokorelasi .....               | 41        |
| 4.4. Hasil Regresi .....                    | 42        |
| 4.5. Pembahasan .....                       | 44        |
| 4.6. Implikasi Manajerial .....             | 53        |
| <b>BAB V.....</b>                           | <b>56</b> |

**KESIMPULAN DAN SARAN** ..... 56

    5.1 Kesimpulan .....56

    5.2 Keterbatasan ..... 57

    5.3 Saran..... 57

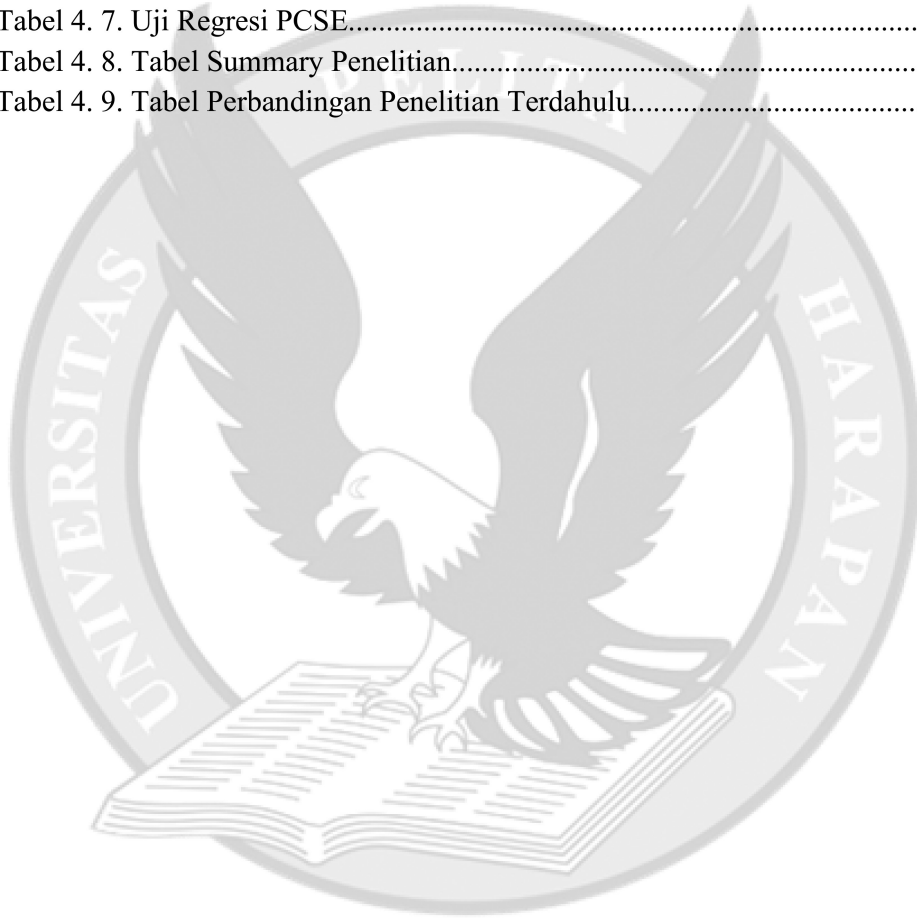
**DAFTAR PUSTAKA**..... 59

**Lampiran** ..... 63



## DAFTAR TABEL

|  |    |
|--|----|
| Tabel 1. 1. Risiko Idiosinkratik 2014 - 2018.....        | 3  |
| Tabel 3. 1. Teknik Pengambilan Sampel .....              | 24 |
| Tabel 4. 1. Statistik Deskriptif .....                   | 36 |
| Tabel 4. 2. Uji Chow .....                               | 38 |
| Tabel 4. 3. Uji Hausman .....                            | 39 |
| Tabel 4. 4. Uji Heteroskedasitas .....                   | 39 |
| Tabel 4. 5. Uji Multikolinearitas.....                   | 40 |
| Tabel 4. 6. Uji Autokorelasi .....                       | 41 |
| Tabel 4. 7. Uji Regresi PCSE.....                        | 42 |
| Tabel 4. 8. Tabel Summary Penelitian.....                | 44 |
| Tabel 4. 9. Tabel Perbandingan Penelitian Terdahulu..... | 46 |



## DAFTAR LAMPIRAN

|  |    |
|--|----|
| Lampiran 1 Hasil Statistik Deskriptif .....                          | 64 |
| Lampiran 2 Hasil Corelation test .....                               | 64 |
| Lampiran 3 Hasil Chow test .....                                     | 65 |
| Lampiran 4 Hasil Hausman test .....                                  | 65 |
| Lampiran 5 Hasil Breush Pagan LM test .....                          | 65 |
| Lampiran 6 Hasil Modified Wald test ( Uji Heterokedastisitas ) ..... | 66 |
| Lampiran 7 Hasil VIF test ( Uji Multikolinieritas ) .....            | 66 |
| Lampiran 8 Hasil Wooldridge test ( Uji Autokorelasi ) .....          | 67 |
| Lampiran 9 Hasil Uji Regresi PLS .....                               | 67 |
| Lampiran 10 Hasil Uji Regresi Fixed Effect test .....                | 68 |
| Lampiran 11 Hasil Uji Regresi FE test PCSE .....                     | 69 |
| Lampiran 12 Data Penelitian.....                                     | 70 |

