

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui apakah karakteristik dewan komisaris berpengaruh terhadap kinerja bank yang diukur menggunakan *Return on Asset (ROA)*. Penelitian ini menggunakan sampel sebanyak 24 bank yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2009-2013. Karakteristik dewan komisaris yang diteliti adalah ukuran dewan komisaris, frekuensi pertemuan dewan komisaris, komisaris independen, komisaris berkewarganegaraan asing, usia dewan komisaris, dan komisaris wanita. Hipotesis diuji dengan menggunakan metode regresi linear berganda. Hasil analisis regresi linear berganda menunjukkan bahwa karakteristik dewan komisaris berpengaruh terhadap kinerja bank. Hasil analisis juga menunjukkan bahwa frekuensi pertemuan dewan komisaris, komisaris independen, dan komisaris berkewarganegaraan asing memiliki pengaruh signifikan positif terhadap kinerja bank. Selain itu, ukuran dewan, usia dewan komisaris, dan komisaris wanita tidak memiliki pengaruh signifikan terhadap kinerja bank, sehingga bukan merupakan alat prediksi kinerja bank yang baik. Manajemen perusahaan sebaiknya mengerti karakteristik dewan komisaris yang akan mempengaruhi kinerja bank.

Kata kunci: *corporate governance*, karakteristik dewan komisaris, kinerja bank, *return on asset*

ABSTRACT

This paper examines whether board of commissioner characteristics affect bank performance as measured by Return on Asset (ROA). This study used a sample of 24 banks that are listed in Bursa Efek Indonesia (BEI) during the period 2009-2013. The characteristics examined include board size, board meeting frequency, independent commissioner, foreign commissioner, age of commissioner, and female commissioner. The hypotheses were tested using double linear regression. The results show that board characteristics has significant effect to bank performance. The findings also show that board meetings, independent commissioner, and foreign commissioner have positive significant effect to bank performance. However, board size, female commissioner, and age of commissioner was found to have no significant influence to bank performance, so that was not a good predictor of future bank performance. Bank management should understand the characteristics of board commissioner that will affect bank performance and develop strategies on how to increase their bank performance.

Keywords: corporate governance, board characteristics, bank performance, return on asset

