

ABSTRAK

Tujuan penelitian ini adalah untuk menguji pengaruh karakteristik dewan komisaris terhadap kinerja bank. Sampel penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2014-2018. Ada sebanyak 194 observasi yang menjadi sampel dalam penelitian ini. Penelitian ini menggunakan teknik analisis regresi linier berganda. Variabel dependen dalam penelitian ini adalah kinerja bank yang diukur menggunakan ROA. Variabel independen yang digunakan adalah ukuran dewan komisaris, proporsi komisaris independen, proporsi ahli keuangan, dan jumlah rapat dewan komisaris. Hasil penelitian menunjukkan bahwa ukuran dewan komisaris berpengaruh negatif signifikan terhadap kinerja bank, proporsi komisaris independen dan jumlah rapat dewan komisaris berpengaruh positif signifikan terhadap pengambilan kinerja bank sementara proporsi ahli keuangan berpengaruh negatif tidak signifikan terhadap kinerja bank.

Kata Kunci: kinerja bank, karakteristik komisaris, komisaris independen, ahli keuangan

ABSTRACT

The purpose of this study is to examine the effect of board commissioner's characteristics on bank performances. This research took banking companies which are registered on the Indonesia Stock Exchange in 2014-2018 as samples of the study. There are 194 observations as samples on this study. This study uses multiple linear regression analysis techniques, which has the performance of banks as a dependent variable measured using ROA and the independent variables, such as, commissioner size, proportion of independent commissioners, proportion of financial experts, and number of board of commissioner meetings. The results show that the size of the board of commissioners had a significant negative effect on bank performance, the proportion of independent commissioners and the number of board of commissioners meetings had a significant positive effect on bank performance while the proportion of financial experts had a non-significant negative effect on bank performance.

Keywords: bank performance, commissioner characteristics, independent commissioners, financial experts