

ABSTRACT

Different Test Corporate Governance Characteristic Between Financial Distress Company and Non Financial Distress

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This research aims to find out difference either exist or not exist in Corporate Governance 's Characteristic between Financial Distress Companies and Non Financial Distress Companies that proxied by Earning per Share.

This research uses sample of manufacturing companies that listed in Indonesia Stock Exchange (BEI) in 2014. Based on purposive sampling method, this research has total 44 companies, where is 22 companies for financial distress and 22 companies for non-financial distress and 142 observation data. In this research uses independent samples t-test and Mann Whitney (U-test).

The result of this result showed that the difference of Corporate Governance Characteristic just happened in board of directors. While the institutional ownership , the proportion of independent board, Size Of Audit Committee, Frequency of meetings had not difference which was significant.

Keywords: institutional ownership, the proportion of independent board, Size Of Audit Committee, Frequency of meetings, financial distress, non finansial distress.



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ABSTRAK

Perbedaan Karakteristik *Corporate Governance* Antara Perusahaan yang Mengalami *Financial Distress* dan *Non Financial Distress*

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Penelitian ini bertujuan untuk menguji perbedaan karakteristik *Corporate Governance* antara perusahaan *Financial Distress* dan *Non Financial Distress* yang diprosikan dengan *Earning Per Share*.

Penelitian ini menggunakan sampel perusahaan industri manufaktur yang tercatat di Bursa Efek Indonesia (BEI) pada tahun 2016. Berdasarkan metode *purposive sampling*, sampel perusahaan yang diperoleh sebanyak 44 perusahaan dan terdiri dari 22 perusahaan *financial distress* dan 22 perusahaan *non financial distress* dengan 142 data observasi. Metode analisis data menggunakan metode statistik deskriptif kemudian uji normalitas data dan uji *independent sampel t-test* serta *uji mann whitney u*.

Hasil penelitian menunjukkan bahwa Proporsi dewan komisaris independen tidak terdapat perbedaan antara perusahaan *financial distress* dan *non financial distress*, Kepemilikan institusional tidak terdapat perbedaan antara perusahaan *financial distress* dan *non financial distress* dan Ukuran Komite Audit perbedaan tidak terdapat antara perusahaan *financial distress* dan *non financial distress*. Frekuensi Rapat Komite Audit perbedaan tidak terdapat antara perusahaan *financial distress* dan *non financial distress*.

Kata kunci: Proporsi dewan komisaris independen, Kepemilikan institusional, Ukuran Komite Audit, Frekuensi Rapat Komite Audit, *financial distress*, *non financial distress*.

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