

ABSTRAK

Penelitian ini bertujuan untuk menjelaskan pengaruh Narsisme Dewan Direksi terhadap Kualitas Pelaporan Keuangan; pengaruh Skema Bonus Direksi terhadap Kualitas Pelaporan Keuangan; dan Pengaruh Dualitas CEO terhadap Kualitas Pelaporan Keuangan. Metode penelitian ini kuantitatif tipe kausal yang bersifat asimetris. Lokasi penelitian adalah semua perusahaan BUMN yang terdaftar di Bursa Efek Indonesia dengan periode 2017-2020. Teknik pengumpulan data melalui survai pada data sekunder pada websirte resmi BEI (www.idx.co.id). Teknik analisis data regresi linear data panel dengan bantuan perangkat lunak Eviews 9.0. Hasil penelitian menunjukkan bahwa Narsisme Dewan Direksi berpengaruh negatif dan signifikan terhadap Kualitas Pelaporan Keuangan; Skema Bonus Direksi berpengaruh positif dan tidak signifikan terhadap Kualitas Pelaporan Keuangan; dan Dualitas CEO berpengaruh negatif dan tidak signifikan terhadap Kualitas Pelaporan Keuangan. Hasil penelitian ini menjadi masukan bagi perusahaan adalah bahwa Narsisme Dewan Direksi, dan Dualisme CEO tidak baik bagi perusahaan, sehingga harus dicegah atau diminalisasi.

Kata kunci: Narsisme Dewan Direksi, Skema Bonus Direksi, Dualitas CEO, Kualitas Pelaporan Keuangan



ABSTRACT

This study aims to explain the effect of Board of Directors Narcissism on Financial Reporting Quality; the effect of the Board of Directors Bonus Scheme on the Quality of Financial Reporting; and The Effect of CEO Duality on Financial Reporting Quality. This research method is quantitative causal type which is asymmetric. The research locations are all state-owned companies listed on the Indonesia Stock Exchange for the 2017-2020 period. The technique of collecting data is through surveys on secondary data on the IDX official website (www.idx.co.id). The data analysis technique is linear regression of panel data with the help of Eviews 9.0 software. The results showed that the Narcissism of the Board of Directors had a negative and significant effect on the Quality of Financial Reporting; The Board of Directors Bonus Scheme has a positive and insignificant effect on the Quality of Financial Reporting; and CEO Duality has a negative and insignificant effect on the Quality of Financial Reporting. The results of this study as input for the company are that the Narcissism of the Board of Directors, and Dualism of the CEO are not good for the company, so they must be prevented or minimized.

Keywords: Board of Directors Narcissism, Board of Directors Bonus Scheme, CEO Duality, Quality of Financial Reporting

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