

SUMMARY

PENGARUH GOOD CORPORATE GOVERNANCE DAN PENGUNGKAPAN LAPORAN KEUANGAN TERHADAP NILAI PERUSAHAAN PADA INDUSTRI PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BEI PERIODE 2010-2011

EFFECT OF GOOD CORPORATE GOVERNANCE AND
FINANCIAL DISCLOSURE STATEMENTS OF VALUE ON COMPANY PROPERTY AND REAL ESTATE
INDUSTRY LISTED IN THE PERIOD 2010-2011 BEI

Created by Haipa Marlina

Subject : good corporate governance, pengungkapan laporan keuangan, nilai perusahaan

Subject Alt : good corporate governance, pengungkapan laporan keuangan, nilai perusahaan

Keyword : good corporate governance; pengungkapan laporan keuangan; nilai perusahaan

Description :

Penelitian ini secara umum bertujuan untuk mengetahui apakah good corporate governance dan pengungkapan laporan keuangan mempunyai pengaruh secara parsial dengan nilai perusahaan dan apakah good corporate governance dan pengungkapan laporan keuangan mempunyai pengaruh secara simultan dengan nilai perusahaan.

Pengumpulan data dengan menggunakan metode purposive sampling, dimana penentuan sampel sesuai dengan kriteria yang ditentukan sebanyak 74 dari 37 industri property dan real estate yang terdaftar di Bursa Efek Indonesia periode 2010 sampai 2011. Uji statistik yang digunakan adalah uji asumsi klasik, uji regresi linear berganda, dan uji hipotesis.

Hasil penelitian ini menunjukkan bahwa variabel independent (good corporate governance) mempunyai pengaruh yang tidak signifikan terhadap variabel dependent (nilai perusahaan) dan variabel independent (pengungkapan laporan keuangan) mempunyai pengaruh yang signifikan terhadap variabel dependent (nilai perusahaan) secara parsial serta variabel independent (good corporate governance dan pengungkapan laporan keuangan) mempunyai pengaruh yang tidak signifikan terhadap variabel dependent (nilai perusahaan) secara simultan. Dan dalam model analisis uji asumsi klasik yaitu tidak ada keputusan yang pasti dan tidak terdapat heterokedastisitas.

Description Alt:

This study generally aims to determine whether good corporate governance and financial statement disclosure has the effect of partially with the value of the company and whether good corporate governance and disclosure financial statements simultaneously influence the value of the company.

Data collection using purposive sampling method, where sampling in accordance with the criteria specified by 74 of the 37 industries property and real estate are listed in the Indonesia Stock Exchange from 2010 until , 2011. The statistical test used is the classic assumption test, linear regression test regression, and hypothesis testing.

Results of this study indicate that the independent variable (good corporate

governance) had no significant effect on the dependent variable (enterprise value) and independent variables (financial statement disclosure) have a significant effect on the dependent variable (firm value) partial and independent variables (good corporate governance and disclosure of financial statements) have no significant effect the dependent variable (firm value) simultaneously. And in the model analysis of the classical assumption that no definite decision and there is no heterocedasticity.

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Contact Person :

Astrid Chrisafi (mutiaraadinda@yahoo.com)

Thank You,

Astrid (astrid.chrisafi@esaunggul.ac.id)

Supervisor