

**THE EFFECT OF CORPORATE GOVERNANCE AND RISK
DISCLOSURE TO FINANCIAL PERFORMANCE AMONG
LISTED COMPANIES IN INDONESIA**



SKRIPSI

Disusun untuk Memenuhi Syarat Menyelesaikan Pendidikan Sarjana

Terapan (D-IV) Akuntansi Sektor Publik pada Jurusan Akuntansi

Politeknik Negeri Sriwijaya

Oleh:

NABILLA PUTRI AGLIENE

062040512499

POLITEKNIK NEGERI SRIWIJAYA

PALEMBANG

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**KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN
TEKNOLOGI**



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ABSTRAK

Pengaruh Tata Kelola Perusahaan Dan Pengungkapan Risiko Terhadap Kinerja Keuangan Pada Perusahaan Perusahan Yang Terdaftar Di Indonesia

Nabilla Putri Agliene, 2024

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Penelitian ini memberikan kajian komprehensif tentang bagaimana tata kelola perusahaan dan pengungkapan risiko mempengaruhi kinerja keuangan perusahaan-perusahaan yang terdaftar di Indonesia. Berfokus pada tiga karakteristik dewan yang sangat penting - independensi dewan, ukuran dewan, dan pengungkapan risiko - penelitian ini mengacu pada Teori Keagenan dan Teori Sinyal untuk memberikan pemahaman yang lebih baik mengenai keterkaitan keduanya. Penelitian ini menegaskan bahwa praktik tata kelola perusahaan yang efektif memainkan peran penting dalam mengurangi konflik keagenan, sehingga membentuk praktik pengungkapan risiko dan, akibatnya, kinerja keuangan. Temuan yang disederhanakan menunjukkan bahwa kinerja keuangan secara signifikan dipengaruhi oleh faktor-faktor seperti independensi dewan, ukuran dewan, dan kualitas pengungkapan risiko. Faktor-faktor ini dapat memfasilitasi atau menghambat praktik-praktik keuangan di dalam perusahaan. Tujuan utama dari penelitian ini adalah untuk memberikan wawasan yang dapat ditindaklanjuti yang dapat menginformasikan praktik-praktik perusahaan dan kebijakan peraturan, yang pada akhirnya menumbuhkan kepercayaan dan keyakinan di antara para investor dan pemangku kepentingan. Dengan memahami dinamika ini, transparansi dan akuntabilitas di dalam perusahaan-perusahaan terbuka di Indonesia dapat ditingkatkan, yang berujung pada peningkatan kepercayaan investor dan stabilitas pasar. Bukti empiris yang dikumpulkan dari konteks Indonesia memperkaya pemahaman kita tentang isu-isu ini, khususnya di pasar negara berkembang. Implikasi dari studi ini meluas ke akademisi, peneliti, dan mahasiswa di bidang tata kelola perusahaan, manajemen risiko, dan pengungkapan perusahaan, yang berfungsi sebagai fondasi yang berharga untuk upaya penelitian di masa depan yang bertujuan untuk menjelaskan lebih lanjut dinamika yang kompleks ini.

Kata Kunci: tata kelola perusahaan, pengungkapan risiko, kinerja keuangan, laporan tahunan

ABSTRACT

THE EFFECT OF CORPORATE GOVERNANCE AND RISK DISCLOSURE TO FINANCIAL PERFORMANCE AMONG LISTED COMPANIES IN INDONESIA

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This study provides a comprehensive examination of how corporate governance and risk disclosure influence the financial performance of listed companies in Indonesia. Focused on three pivotal board characteristics—board independence, board size, and risk disclosure—the research draws upon Agency Theory and Signaling Theory to offer a nuanced understanding of their interrelationship. The study asserts that effective corporate governance practices play a crucial role in mitigating agency conflicts, thereby shaping risk disclosure practices and, consequently, financial performance. Simplified findings suggest that financial performance is significantly impacted by factors such as board independence, board size, and the quality of risk disclosure. These factors can either facilitate or impede financial practices within companies. The ultimate aim of the study is to provide actionable insights that can inform corporate practices and regulatory policies, ultimately fostering trust and confidence among investors and stakeholders. By understanding these dynamics, transparency and accountability within listed companies in Indonesia can be enhanced, leading to increased investor confidence and market stability. The empirical evidence gathered from the Indonesian context enriches our understanding of these issues, particularly in emerging markets. The study's implications extend to academics, researchers, and students in the fields of corporate governance, risk management, and corporate disclosure, serving as a valuable foundation for future research endeavors aimed at further elucidating these complex dynamics.

Keyword: corporate governance, risk disclosure, financial performance, annual report

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