

ABSTRAK

Karmila, Tahun 2021 Pengaruh Kompensasi Dewan Komisaris Dan Dewan Direksi Perusahaan Terhadap Kinerja Manejerial Pada PT. Pelayaran Tonasa Lines Kabupaten Pangkep. Skripsi, Program Studi Manajemen, Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh Pembimbing I Muh.Nur Rasyid dan Pembimbing II Nurinaya.

Penelitian ini bertujuan untuk mengetahui Pengaruh Kompensasi Dewan Komisaris Dan Dewan Direksi Perusahaan Terhadap Kinerja Manejerial Pada PT. Pelayaran Tonasa Lines Kabupaten Pangkep. Jenis penelitian yang digunakan adalah deskriptif kuantitatif. Sumber data yang digunakan adalah sumber data primer yaitu informasi yang bersumber dari sampel menggunakan pengukuran skala likert 5 point dengan jumlah dan sampel 40. Teknik analisis data yang digunakan adalah jenis data kuantitatif dan analisis regresi linear berganda dengan bantuan SPSS versi 25.

Berdasarkan hasil analisis data yang telah dilakukan maka diperoleh model persamaan regresi berganda $Y=11,595+0,77X_1+1,768X_2$ yang berarti kompensasi Dewan Komisaris Dan kompensasi Dewan Direksi berpengaruh terhadap kinerja manajerial. Dan dari hasil analisis uji t, variabel kompensasi dewan komisaris menunjukkan bahwa nilai signifikansi pengaruh kompensasi dewan komisaris (X_1) terhadap kinerja manajerial (Y) adalah $0,402 < 0,05$ dan nilai t hitung $0,847 >$ dari nilai t table $2,026$. Artinya, terdapat pengaruh signifikan kompensasi dewan komisaris terhadap kinerja manajerial secara signifikan. Sedangkan variabel komisaris dewan direksi (X_2) terhadap kinerja manajerial (Y) adalah $0,001 < 0,05$ dan nilai t hitung $10,677 > 2,026$. Artinya terdapat pengaruh signifikan kompensasi dewan direksi terhadap kinerja manajerial.

Kata kunci: kompensasi dewan komisaris, Kompensasi Dewan Direksi, Kinerja manajerial

ABSTRACT

Karmila, 2021 *Effect of Compensation for the Company's Board of Commissioners and Board of Directors on Management Performance at PT. Tonasa Lines Cruise Pangkep Regency*. Thesis, Management Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Supervisor I Muh.Nur Rasyid and Supervisor II Nurinaya.

This study aims to determine the Effect of Compensation on the Company's Board of Commissioners and Board of Directors on managerial performance at PT. Tonasa Lines Cruise Pangkep Regency. The type of research used is descriptive quantitative. The data source used is primary data source, namely information sourced from the sample using a 5-point Likert scale measurement with a number and sample of 40. The data analysis technique used is quantitative data type and multiple linear regression analysis with the help of SPSS version 25.

Based on the results of data analysis that has been carried out, the multiple regression equation model is obtained $Y=11,595+0,77X_1+1,768X_2$, which means that the compensation of the Board of Commissioners and the compensation of the Board of Directors have an effect on managerial performance. And from the results of the t-test analysis, the compensation variable for the board of commissioners shows that the significance value of the effect of compensation on the board of commissioners (X_1) on managerial performance (Y) is $0.402 < 0.05$ and the t-count value is $0.847 >$ from the t-table value of 2.026. That is, there is a significant effect of the board of commissioners' compensation on managerial performance significantly. Meanwhile, the variable of the board of directors commissioners (X_2) on managerial performance (Y) is $0.001 < 0.05$ and the t value is $10.677 > 2.026$. This means that there is a significant effect of board of directors compensation on managerial performance.

Keywords: board of commissioners compensation, board of directors compensation, managerial performance