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Analysis of the Effect of Corporate Governance on Yield to Maturity Through Bond Rating in Indonesian Financial Institution

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Corporate Governance, Yield to Maturity, Bond Rating

Abstract
This research aims to analyze the effect of corporate governance (CG) towards yield to maturity (YTM) with bond rating as the intervening variable. The data of this research are obtained from the official website of IDX, Bank of Indonesia, and Pefindo. This research uses quantitative method by path analysis on the financial institutions that

listed on the IDX in 2013-2016. Corporate governance consists of institutional ownership, managerial ownership, audit committee, and board size. The research results indicated that institutional ownership and board size have significant effect on YTM through bond rating, but managerial ownership and audit committee do not, and bond rating itself has significant effect to YTM.

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