

Analisis pengaruh mekanisme Corporate Governance terhadap tingkat pengungkapan research and development pada perusahaan technology-driven di Indonesia = The analysis of the influence of Corporate Governance mechanism on the research and development disclosure level of the technology driven companies in Indonesia

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Abstrak

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh mekanisme corporate governance terhadap tingkat pengungkapan research and development. Mekanisme corporate governance dalam penelitian ini diproksikan oleh kepemilikan keluarga, kepemilikan asing, kepemilikan institusional, efektivitas dewan komisaris dan kualitas audit. Penelitian menggunakan sampel perusahaan technology-driven yang terdaftar di BEI tahun 2009-2011.

Hasil penelitian menunjukkan bahwa kepemilikan asing dan kepemilikan institusional berpengaruh negatif dan signifikan terhadap tingkat pengungkapan research and development sedangkan kualitas audit berhubungan positif. Sementara itu tidak ditemukan cukup bukti mengenai hubungan kepemilikan keluarga dan efektivitas dewan komisaris terhadap tingkat pengungkapan sukarela.

.....This research is to provide empirical evidence of the influence of corporate governance mechanism on the research and development disclosure rate. Family ownership, foreign ownership, institutional ownership, the effectiveness of the board of commissioners as well as the audit quality are used to proxy the corporate governance mechanism. Samples used in the research are technology- driven companies listed on the Indonesian Stock Exchange between 2009 and 2011.

The result shows that foreign ownership and institutional ownership have a negative and significant influence on the research and development disclosure rate while the audit quality has a positive relation. Meanwhile, there is no sufficient evidence showing the influence of family ownership and the effectiveness of the board of commissioners on the research and development disclosure rate.