

Pengaruh konsentrasi kepemilikan, ukuran perusahaan, dan mekanisme corporate governance terhadap pengungkapan sukarela

Nuryaman, author

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Abstrak

The background phenomena of this study is the fact that low disclosure practice on the financial reporting. The objectives of the research are to find out empirical evidence of the effect of ownership concentration, firms size, and corporate governance mechanisms on voluntary disclosure. The corporate governance mechanisms of this research are composition of board of commissioner and audit quality. Audit quality were measure by industry specialize audit firm. This study is explanatory research. The samples are on purposive samping method, and in conformity with the following criteria: (a) the annual report ended 31 December 2005; {b) book value of equity is positive. There were 101 manufacturing companies listed in Indonesia Stock ·Exchange. The research hyphotesis were tested using multiple regression analysis. The result of this research show that: (I) ownership concentration has significantly positive influence on voluntary disclosure; (2) firms size has significantly positive influence on voluntary disclosure; (3) composition of board of commissioner has no influence on voluntary disclosure; (4) audit quality, significantly and positively influenced voluntary disclosure.