

Pengaruh tata kelola perusahaan konsentrasi kepemilikan dan identitas pemegang saham terhadap timeliness of earnings = The influence of corporate governance ownership concentration and ownership identity on timeliness of earnings

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh tata kelola perusahaan, konsentrasi kepemilikan, dan identitas kepemilikan terhadap timeliness of earnings dengan metode reporting lag dan speed of price discovery. Hasil penelitian ini berhasil membuktikan bahwa tata kelola perusahaan dan struktur kepemilikan yang terkonsentrasi berpengaruh secara negatif terhadap timeliness of earnings dengan metode reporting lag, dan terdapat pengaruh positif identitas kepemilikan pemerintah terhadap timeliness of earnings dengan metode reporting lag. Namun, penelitian ini tidak berhasil membuktikan bahwa tata kelola perusahaan dan identitas kepemilikan memiliki pengaruh terhadap timeliness of earnings dengan metode speed of price discovery, dan konsentrasi kepemilikan memiliki hubungan non linier dengan timeliness of earnings.

The purpose of this research is to investigate the effect of corporate governance, ownership concentration, and ownership identity on timeliness of earnings with reporting lag method and speed of price discovery method. The result shows that corporate governance and ownership concentration have negative effect on timeliness of earnings with reporting lag method, while government has positive effect on timeliness of earnings with reporting lag method. However, the results do not show that corporate governance and ownership identity has an effect on timeliness of earnings with speed of price discovery, while ownership concentration does not have a non linear relationship on timeliness of earnings.