

# Pengaruh Tingkat Utang Kepemilikan Direksi dan Kepemilikan Asing terhadap Rata-Rata Remunerasi Karyawan pada Perusahaan Non-Finansial yang Terdaftar pada Bursa Efek Indonesia periode 2010-2013 = The Effect of Leverage m\Managerial Ownership and Foreign Ownership on Average Employee Remuneration in Non-Financial Firm Listed in Indonesia Stock Exchange 2010-2013

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## Abstrak

### [**ABSTRAK**]

Penelitian ini bertujuan untuk menganalisis pengaruh tingkat utang, kepemilikan direksi, serta kepemilikan asing terhadap rata-rata remunerasi karyawan pada perusahaan-perusahaan sektor non-keuangan di Indonesia. Penelitian Ini menemukan bahwa tingkat utang memiliki pengaruh negatif terhadap rata-rata remunerasi karyawan. Di sisi lain, kepemilikan asing memiliki pengaruh positif terhadap rata-rata remunerasi karyawann. Kepemilikan direksi ternyata tidak memberikan pengaruh yang signifikan pada rata-rata remunerasi karyawan. Hal tersebut diduga terjadi karena kepemilikan direksi pada perusahaan-perusahaan di Indonesia masih minim dibandingkan dengan kepemilikan pemegang saham eksternal lainnya.

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### **ABSTRACT**

This research is aimed to analyze the effect of leverage, managerial ownership, and foreign ownership on average employee remueneration in non-financial firms listed in Indonesia. The result show that leverage has negative effect on average employee remuneration. On the other hand, foreign ownership has positive effect on average employee remuneration. Unfortunately, managerial ownership significantly does not affect average employee remuneration. This could be because the managerial ownership in Indonesian's firm is still low compare to other external shareholder., This research is aimed to analyze the effect of leverage, managerial ownership, and foreign ownership on average employee remueneration in non-financial firms listed in Indonesia. The result show that leverage has negative effect on average employee remuneration. On the other hand, foreign ownership has positive effect on average employee remuneration. Unfortunately, managerial ownership significantly does not affect average employee remuneration. This could be because the managerial ownership in Indonesian's firm is still low compare to other external shareholder.

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