

Analisis pengaruh kualitas pelaporan keuangan debt maturity dan foreign ownership terhadap efisiensi investasi studi empiris pada perusahaan non keuangan di Indonesia periode 2009 2013 = The impact of financial reporting quality debt maturity and foreign ownership toward investment efficiency empirical study on non financial firm in Indonesia within period of 2009 2013

Citra Imanda Mauludy, author

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh kualitas pelaporan keuangan, debt maturity, dan foreign ownership terhadap efisiensi investasi. Penelitian dilakukan terhadap 180 perusahaan non keuangan di Indonesia periode 2009 ? 2013. Dengan menggunakan data panel didapatkan hasil bahwa kualitas pelaporan keuangan, dan foreign ownership memiliki pengaruh positif terhadap efisiensi investasi, sedangkan debt maturity memiliki pengaruh negatif terhadap efisiensi investasi.

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This research is aimed to analyze the impact of financial reporting quality, debt maturity, and foreign ownership toward investment efficiency. 180 non financial firms are observed within period of 2009 ? 2013. By using panel data, this research finds that financial reporting quality, debt maturity, and foreign ownership significantly affect investment efficiency.