

Pengaruh struktur dewan two-tier dan struktur kepemilikan terhadap kinerja dan keinformatifan laba pada perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia periode 2007-2012 = The effect of two-tier board structure and ownership structure on performance and earning informativeness of non financial companies listed on the Indonesia Stock Exchange in 2007-2012 periode

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh struktur dewan two-tier dan struktur kepemilikan terhadap kinerja dan keinformatifan laba perusahaan yang terdaftar di Bursa Efek Indonesia periode 2007-2012. Penelitian ini menggunakan data panel dengan jumlah observasi adalah 258 perusahaan non-keuangan. Penelitian ini membuktikan bahwa: 1) adanya pengaruh signifikan antara proporsi kepemilikan saham oleh direksi, proporsi komisaris independen dan kepemilikan institusi terhadap kinerja perusahaan, 2) adanya pengaruh signifikan antara kepemilikan saham oleh direksi, dan kepemilikan institusi asing terhadap keinformatifan laba perusahaan.

.....This study analyzes the effect of two-tier board and ownership structure on performance and earning informativeness of non-financial companies listed on the Indonesia Stock Exchange in 2007-2012. This study uses panel data to test of 258 non-financial companies. This study proves that: 1) the proportion of shares owned by the members of board of directors, the proportion of independent members of commissioner committee and the proportion of shares owned by institutes have a significant effect on company performance, 2) the proportion of shares owned by the members of the board, and the proportion of shares owned by the foreign institutes have significant effect on earning informativeness.