PENGARUH KONSENTRASI KEPEMILIKAN, UKURAN PERUSAHAAN, DAN MEKANISME CORPORATE GOVERNANCE TERHADAP PENGUNGKAPAN SUKARELA

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Abstract

The background phenomena of this study is the fact that low of 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 target population was listed companies in the manufacturing sector at the Jakarta Stock Exchange. The sample determined based on purposive sampling 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 companies meeting the criteria. The research hyphotesis were tested using multiple regression analysis. The result of this research show that: (1) ownership concentration had significantly positive influence on voluntary disclosure; (2) firms size had significantly positive influence on voluntary disclosure; (3) composition of board of commissioner had no influence on voluntary disclosure; (4) audit quality wich measured by proxy industry specialize audit firm had significantly positive influence on voluntary disclosure.

Keywords: ownerships concentration, firms size, corporate governance mechanisms, voluntary disclosure.