

Pengungkapan atas kontrol internal dan mekanisme tata kelola perusahaan: penelitian empirik pada perusahaan pertambangan Indonesia yang terdaftar di Bursa = The disclosure of internal control and corporate governance mechanisms: empirical research from Indonesia mining listed companies

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Abstrak

Tesis ini meneliti hubungan antara tata kelola perusahaan dan pengungkapan pengendalian internal. Tata kelola perusahaan dari penelitian ini terdiri dari proporsi komisaris independen, ukuran dewan direksi, konsentrasi kepemilikan, frekuensi rapat komite audit, kualitas auditor eksternal, dan pengungkapan pengendalian internal dengan proksi indeks pengungkapan kontrol internal. Penelitian ini bersifat kuantitatif interpretatif. Data dikumpulkan dari laporan tahunan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Hasil penelitian menunjukkan bahwa konsentrasi kepemilikan dan kualitas auditor eksternal berpengaruh terhadap pengungkapan pengendalian internal.

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This research purpose is to examine the association between corporate governance and internal control disclosure. Corporate governance of this research consist of the proportion of independent commissioners, size of the board directors, ownership concentration, the meeting frequency of audit committee, and the quality of external auditor associated with internal control disclosure with proxy internal control disclosure index. This research is quantitative interpretive. The data were collected from annual reports of mining listed companies in Indonesia Stock Exchange. The result shows that ownership concentration and the size of external auditor are affect internal control disclosure.