

ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh *ownership concentration*, *insider ownership*, dan *family ownership* terhadap *human resources disclosure*. Populasi dalam penelitian ini adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia kecuali perusahaan keuangan dengan kode SIC 6 pada tahun 2014 sampai 2017. Penentuan sampel dilakukan dengan metode *purposive sampling*. Teknik analisis pada penelitian ini menggunakan analisis linear berganda dengan pendekatan *cluster* dan metode pengumpulan data menggunakan metode *hand collecting* dan *content analysis*. Data penelitian ini menggunakan data sekunder yang akan diproses dengan menggunakan bantuan software STATA. Hasil dalam penelitian ini menemukan bahwa *insider ownership*, dan *family ownership* berpengaruh negatif signifikan terhadap *human resources disclosure* dan *ownership concentration* tidak berpengaruh terhadap *human resources disclosure*.

Kata Kunci : *non-financial disclosure*, *human resources disclosure*, *human capital*, *ownership concentration*, *insider ownership*, *family ownership*.

ABSTRACT

This research was conducted to analyze the influence of ownership concentration, insider ownership, and family ownership to human resources disclosure. The population in this research is the entire company listed on the Indonesia Stock Exchange except the financial company for period of 2014 to 2017. Sample selection is done by purposive sampling method. The analytical techniques in this study used ordinary least square (OLS) with cluster approach and data collection methods using hand collecting and content analysis methods. This research data uses secondary data that will be processed using STATA software. The results in this study found that insider ownership, and family ownership had significant negative influences on human resources disclosure and ownership concentration not affect on human resources disclosure.

Keywords: non-financial disclosure, human resources disclosure, human capital, ownership concentration, insider ownership, family ownership.