

## Government ownership, human resources disclosure, and firm performance: Evidence from the banking industry in Indonesia

Type: Article

Abstract:

The purpose of this study is to investigate the relationship between government ownership and the company's financial performance and to what extent human resource disclosure affects this relationship. This study uses 129 observations of companies in the banking industry listed on the Indonesia Stock Exchange (IDX) from 2014 to 2016 and uses ordinary least square (OLS) regression analysis to test the hypotheses. The result shows that government ownership has a positive relationship on a company's financial performance. Furthermore, the result also shows that extent to which human resources disclosure strengthens the relationship between government ownership and financial performance. For investors, this study implies that greater disclosure on human resource capital of government owned companies is a signal for better firm performance in Indonesia.

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