

Analyzing Corporate Governance Disclosures in Type II Agency Problems in Indonesia

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Abstract : This research investigates the corporate governance disclosure behavior of Indonesian corporations with type II agency problems. The primary cause of the 1990s Asian financial crisis has been attributed to poor corporate governance practices in Indonesia. Most importantly, these poor practices were commonly found in family-owned and government-owned corporations. There are a lot of publicly listed family-owned and government-owned corporations in Indonesia. Agency theory refers to these corporations as corporations with type II agency problems. This research employs agency theory to analyzes corporate governance practice and disclosures in such settings and found that government-owned corporations perform better than family-owned corporations.

Keywords : corporate governance, corporate disclosures, agency theory, type II agency problems

Conference Title : ICCGE 2020 : International Conference on Corporate Governance and Economics

Conference Location : New York, United States

Conference Dates : January 30-31, 2020