PENGARUH PENGUNGKAPAN SUKARELA MELALUI WEB SITE TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK JAKARTA

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The objective of this study is to investigate empirically whether the disclosure of financial information through the web site has positive effect on the value of the firm. In this study, the sample consists of 107 firms which are listed in the Jakarta Stock Exchange in 2005. The independent variable which is used to measure the level of web site voluntary disclosure is the web site voluntary disclosure index and the dependent variable which is used to measure the value of the firm is Tobin's Q Ratio. This study uses four control variables, which are size, liquidity, profitability, and leverage of the firms.

The study's findings revealed that the value of the firm is positively and significantly affected by the web site voluntary disclosure. Then, the effect of voluntary disclosure not through the web site on the firm value is different compared to the effect of voluntary disclosure not through the web site on the firm value. Finally, this study also provides evidence that the value of the firm which discloses of financial information through the web site is higher than the value of the firm which discloses of financial information not through the web site.

Keywords: The value of the firm, Tobin's Q Ratio, and web site voluntary disclosure

PERBEDAAN GENDER DALAM PENGGUNAAN GAYA KEPEMIMPINAN TRANSFORMASIONAL: SUATU PENGUJIAN DARI PERSPEKTIF ATASAN, BAWAHAN, REKAN KERJA, DAN DIRI SENDIRI

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Transformational leadership with its emphasis on vision, individual development, employee empowerment, and challenging traditional assumption has become a popular leadership style in business organization. A number of authors have speculated on possible gender differences in the use of transformational leadership, however, there has been a notable lack of evidence. As increasing woman worker as has top management positions, it is important to determine if there is existence any gender differences in leadership behavior.

The purpose of this research is to examine the existence of gender difference in transformational leadership. Data were collected through questionnaire 107 people with composition 75 man leader and 32 woman leader from private universities were participated. The result of the hypothesis examination by using t test showed that leader woman and leader man differ when use transformational style. These differences perception are coming from many source ratings such as superior, peer, subordinate, and self. Woman leader reported more individualized consideration than man leader. Self assessment showed that woman leader more transformational than man leader. While rating from superior perception, woman showed more transformational from man.

Keywords: gender differences, transformational leadership

PENGARUH KEPEMIMPINAN DAN KEPRIBADIAN PADA MODAL SOSIAL SERTA DAMPAKNYA PADA KINERJA

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This research focuses on social capital, which many researchers found that social capital has positive influence to performance. This research examines the influence of supervisor's leadership style (measured by transformational and transactional leadership) and employee's personality (measured by openness to new experience, conscientiousness, extraversion, and emotional stability) to employee's social capital (measured by structural, relational, and cognitive dimension) and the influence of employee's social capital to employee's performance (measured by in-role performance and extra-role performance). Participants of this research are administration staffs (non production) with more than 1 year work tenure from 9 big manufacturing companies located in Yogyakarta, Semarang, and Solo.

Data collection procedure uses self-administered questionnaire that ask research participants to give their judgment related to their supervisor's leadership style, their own personality, social capital, and performance. Data was processed with structural equation modeling that enables simultaneous data processing with mediating variable. There are several important results. First, employee's conscientiousness and extraversion have positive influence to employee's structural dimension of social capital, but transformational and transactional leadership have no influence to employee's structural dimension of social capital. Second, transformational leadership, openness to new experience and extraversion have positive influence to employee's relational dimension of social capital. Third, transformational leadership, openness to new experience, conscientiousness, and extraversion have positive influence to employee's cognitive dimension of social capital. Fourth, employee's structural and cognitive dimension of social capital have positive influence to employee's performance measured by in-role performance and extra-role performance.

Keywords: social capital, leadership, personality, in-role performance, extrarole performance

KANDUNGAN INFORMASI KOMPONEN-KOMPONEN LABA PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK JAKARTA

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The purpose of this research are: (1) to test the effects of accrual discretionary and accrual nondiscretionary to stock return, and (2) to test the effect of operating cash flow to stock return. Results of this research are expected to give contribution to literature of accountancy specific about examination accounting data relevance.

This research data are collected from ICMD (Indonesian Capital Market Directory) and/or annual report company which are provided by the Capital Market Reference Center (PRPM) of Jakarta Stock Exchange (BEJ). Population of this research is all public bank exists at Indonesian in the year 2000 until 2004 which enlist in BEJ. Purposive sampling method was used to collecting data, and 104 observations are collected.

Hypothesis 1a in this research is accepted for two days after publication financial statement date. Hypothesis 1b in this research is not accepted at all of period of examination. The next research is expected to use nonlinear regression model because it can give better result and to be more powerfull.

Keywords: stock return, accrual component in earnings, cash component in earnings

KEPEMIMPINAN TRANSFORMASIONAL: KETERKAITANNYA DENGAN TIPE KEPRIBADIAN BERUPA BEHAVIORAL COPING DAN EMOTIONAL COPING

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The objective of this research is to investigate the correlation between dimensions of transformational leadership and personality. Transformational leadership involve charismatic leadership, inspirational leadership, intellectual stimulation, and individualized consideration. Whereas personality consists of two components, which are behavioral coping and emotional coping.

The objective of this research are the labors banking industry in "Daerah istimewa Yogyakarta", including managers and their subordinates who are interaction directly. The data were collected by personally administered questionaries. The Kendall correlation analysis is used to analyze the model, because the characteristics of data are ordinal. All of the transformational leadership dimensions have positive and significant correlation with personalities components. The results of this research can be used by banks to considerate a development selection and recruitment program with adjustment to identify potential of transformational leadership.

Keywords: transformational leadership, behavioral coping, and emotional coping

PERAN NORMATIF DAN UPAYA PENINGKATAN CITRA *AUDITOR* INTERNAL, SERTA KEIKUTSERTAANNYA DALAM PENERAPAN PRINSIP GOOD CORPORATE GOVERNANCE

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This article will discuss about normative role (what should be done by internal auditor as a management consultant) and some efforts to upgrade internal auditor image. Internal auditor must become profession, highly competent, skilled and improve continuously their insight as well as knowledge.

Corporate governance is a system that regulates the company entity. The main purpose of corporate governance is to create value added for stakeholders. Stakeholders, in other that obtain benefit from creating value added, need transparency as well as accountability from management about company financial and operational data.

Internal auditors as the part of management accountants have duty and responsibility to give limited assurance about those data (financial and operational data). The result of internal audit makes financial and operational data (information) become more reliable.

Keywords: internal auditor, normative role, good corporate governance