

ABSTRAK

Direksi PT. Bank Mayapada Internasional Tbk membatalkan pembagian dividen interim. Pembagian dividen interim merupakan fakta material yang dapat mempengaruhi keputusan pemodal atau calon pemodal. Penelitian ini bertujuan untuk mengetahui mekanisme pembagian dividen pada PT Terbuka dan tanggung jawab Direksi PT. Bank Mayapada Internasional Tbk terhadap pembatalan pembagian dividen interim yang telah diumumkan kepada publik. Metode pendekatan yang digunakan adalah yuridis normatif dengan menggunakan data sekunder dan spesifikasi penelitian ialah deskriptif-analitis. Hasil penelitian menunjukkan bahwa: *Pertama*, pengaturan mengenai mekanisme pembagian dividen pada PT Terbuka diatur dalam UU PT, Anggaran Dasar Perseroan, dan kebijakan perseroan. *Kedua*, tindakan Direksi PT. Bank Mayapada Internasional Tbk membatalkan pembagian dividen interim telah melanggar prinsip transparansi di pasar modal, sehingga BEI memberikan sanksi administratif.

Kata Kunci: Pembagian Dividen, PT. Bank Mayapada Internasional Tbk, Tanggung Jawab Direksi

ABSTRACT

Directors of PT. Bank Mayapada Internasional Tbk canceled the distribution of interim dividends. The distribution of interim dividends is a material fact that can influence the decisions of investors or potential investors. This study aims to determine the dividend distribution mechanism at public company and the responsibilities of the Directors of PT. Bank Mayapada Internasional Tbk regarding the cancellation of the interim dividend distribution that has been announced to the public. The approach method used is normative juridical using secondary data and the research specification is descriptive-analytical. The results show that: First, the regulation regarding the dividend distribution mechanism in public company is regulated in the UU PT, the company's articles of association, and the company's policy. Second, the actions of the Directors of PT. Bank Mayapada Internasional Tbk canceled the distribution of interim dividends which violated the principle of transparency in the capital market, so the IDX imposed administrative sanction.

Keywords: Dividend Distribution, PT. Bank Mayapada Internasional Tbk, Responsibilities of Directors