

## Analisis pengungkapan laporan keuangan perusahaan pembiayaan

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### Abstrak

**ABSTRAK**

The aims of the research is to provide empirical evidence about financial statement disclosures of multifinance companies and the factors that determines the disclosure level. The multifinance companies are unique industries because there have various product of financing like leasing, installment sales and borrowing.

The research examines disclosure level of multifinance C(Impany that listed in the database Directorate General Financial Institutions, Ministry of Finance.

We use financial statement in 2003 and 2004. The research use the regulation of Directorate General Financial institution number 150012005, financial accounting standard for leasing and factoring as a disclosure guideline, because there is no specific standard or Bapepam disclosure guideline for multifinance industry.

The results indicate that disclosure level of multifinance company is 78,35% in 2004. There is increasing about 1.21% compare ta the disclosure level in 2003.

There is significant differentiation of disclosure level between status of company and size affirm but no significant differentiation between size of auditor. The result using linear regression show that disclosure level is influenced by profitability, company status, size of the firm and size of auditor.