

Analisis pengaruh ukuran perusahaan, kinerja keuangan, struktur kepemilikan, leverage dan auditor terhadap pengungkapan sukarela = Analysis impact of company size, financial performance, ownership structure, leverage and auditor to voluntary disclosure

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Abstrak

[ABSTRAK

Penelitian ini dilakukan untuk menganalisis pengaruh ukuran perusahaan, kinerja keuangan, struktur kepemilikan, leverage dan auditor terhadap pengungkapan sukarela. Penelitian ini menggunakan 71 sampel perusahaan dari industri manufaktur yang terdaftar pada Bursa Efek Indonesia. Hasil uji analisis menunjukkan bahwa rata-rata tingkat pengungkapan sukarela perusahaan publik di Indonesia sebesar 0.1873. Hal ini mengindikasikan masih rendahnya tingkat pengungkapan sukarela di Indonesia. Penelitian ini membuktikan bahwa variabel ukuran perusahaan dan variabel dividen sebagai proksi dari kinerja keuangan memiliki pengaruh positif terhadap tingkat pengungkapan sukarela secara signifikan. Sedangkan variabel struktur kepemilikan, leverage dan auditor tidak berpengaruh signifikan terhadap tingkat pengungkapan sukarela. Dari penelitian ini disarankan bagi emiten untuk memanfaatkan laporan tahunan sebagai salah satu media pengungkapan berbagai informasi kepada seluruh stakeholder

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ABSTRAK

The study was conducted to analyze the effect of firm size, financial performance, ownership structure, leverage and auditor of voluntary disclosure. This study uses a sample of 71 firms from manufacturing industries are listed on the Indonesia Stock Exchange. Test results of the analysis show that the average level of voluntary disclosure of public companies in Indonesia by 0.1873. This indicates the low level of voluntary disclosure in Indonesia. This study proves that the variable size and variable dividends as a proxy of financial performance has a positive impact on voluntary disclosure levels significantly. While the variables of ownership structure, leverage and auditor no significant effect on the level of voluntary disclosure. From this study it is advisable for issuers to take advantage of the annual report as one of the media disclosure of information to stakeholders., The study was conducted to analyze the effect of firm size, financial performance, ownership structure, leverage and auditor of voluntary disclosure. This study uses a sample of 71 firms from manufacturing industries are listed on the Indonesia Stock Exchange. Test results of the analysis show that the average level of voluntary disclosure of public companies in Indonesia by 0.1873. This indicates the low level of voluntary disclosure in Indonesia. This study proves that the variable size and variable dividends as a proxy of financial performance has a positive impact on voluntary disclosure levels significantly. While the variables of ownership structure, leverage and auditor no significant effect on the level of

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