

Pengaruh pengungkapan non financial measures dan financial measures terhadap cost of equity (studi empiris pada perusahaan manufaktur di bursa efek indonesia tahun 2013-2014) = Non financial and financial measures disclosure on cost of equity empirical (study on manufacture companies listed on indonesia stock exchange during 2013-2014) /  
Kadek Dian Widiari

Kadek Dian Widiari, author

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Abstrak

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik perusahaan terhadap total pengungkapan, pengungkapan non financial measures dan pengungkapan financial measures dan untuk mengetahui pengaruh tingkat pengungkapan informasi non financial measures dan financial measures terhadap cost of equity perusahaan publik. Penelitian ini merupakan penelitian empiris yang dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2014. Variabel bebas dalam penelitian ini adalah ukuran perusahaan, umur perusahaan, persentase kepemilikan publik, tingkat pertumbuhan perusahaan, tingkat utang yang dimiliki perusahaan, dan tingkat profitabilitas perusahaan. Penelitian ini menyimpulkan bahwa karakteristik perusahaan berpengaruh terhadap tingkat pengungkapan secara keseluruhan/total disclosure, non financial measures dan financial measures dan pengungkapan total disclosure, non financial measures dan financial measures memiliki kolerasi negatif terhadap cost of equity

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**ABSTRACT**

The aims of this study are to determine whether there are significant differences between company characteristic on company total disclosure and whether there are significant differences between non financial measures disclosure and financial measures disclosure on cost of equity. This research is an empirical study and conducted on manufacture companies listed on Indonesia Stock Exchange during the years of 2013-2014. Independent variable of this study are company size, company age, percentage of public ownership, company growth, company leverage, and company profitability. This study concludes that the company characteristic show a significant effect on company total disclosure and company disclosure show a negative coleration on company cost of equity