

ABSTRACT

Reni Sagita Nova. 2014, THESIS. Title: "The Influencing Factors Voluntary Disclosure of the Islamic Banking in Indonesia"

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This study aimed to examine the effect of the firm size, liquidity, profitability, leverage and efficiency of the extensive voluntary disclosure the annual report of Islamic banking at Indonesia Bank in the period 2012-2011.

This study uses secondary data of financial statements and annual reports of Islamic banking that published by the Indonesian Bank for the years 2012 to 2011. The data that used in this study were obtained from the Financial Statements of publication Banking in Indonesian Bank in the period 2012-2011. The population in this study is Islamic banking at Indonesian Bank that recorded as many as 40 Islamic banking. After passing through the stage of purposive sample, the samples that used were 32 Islamic banking. The analysis of data was performed using multiple linear regression equation.

The results of the study showed that variables simultaneously of the firm size and profitability, significantly influence for the wider voluntary disclosure. Meanwhile, liquidity, leverage and efficiency is not influential significant on voluntary disclosure. Partial results of the study showed that the size of the enterprise had an significant positive effect on voluntary disclosure. Meanwhile, liquidity, leverage and efficiency had an significant negative effect for the extensive voluntary disclosure. The results of the study it can be concluded that Islamic banks in Indonesia that have great assets tended to showed more information voluntarily. Thus Islamic banks are expected to further enhance a banking assets to increase voluntary disclosure to external parties are presented in the annual reports of the Islamic banks.