

ABSTRACT

Nilatun Ni'mah. 2013, Thesis. Title: "An Analysis of the Influence of Firm Characteristics on the Completeness of the Voluntary Disclosure (A Study of the Companies enlisted in LQ45 2009-2011)"

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Keywords : Liquidity Ratios, Profitability, Leverage, The Measurement Of Company, The Age of Company, The Proportion Of Public Ownership, The Completeness Of The Voluntary Disclosure.

This study aimed to determine the effect of firm characteristics based on the liquidity ratio, profitability, leverage, firm size, firm age, the proportion of public ownership by the company on the completeness of the voluntary disclosure of listed companies in LQ45 2009-2011.

This research uses quantitative research. Population in this research is a company registered in 2009-2011 LQ45 with 69 companies, while the sampling technique used was purposive sampling, sampling of techniques of data obtained by 12 companies. The data used in this study is a secondary data obtained from the annual reports of each of the issuer. For data collection methods used in the form of documentation that is collecting data to see or record an existing report. Data analysis used the multiple linear regression analysis and descriptive statistics.

Results of this study shows that partially (t test) only age company variable which influences the completeness voluntary disclosure. While the liquidity ratio, profitability, leverage, firm size and the proportion of share ownership by public companies do not influence the completeness of the voluntary disclosure. Simultaneously (F test), the characteristics of the company such liquidity ratio, profitability, leverage, firm size, firm age and the proportion of public ownership influence the completeness of the voluntary disclosure.