

PENGARUH FAKTOR – FAKTOR FUNDAMENTAL TERHADAP TINGKAT KELENGKAPAN PENGUNGKAPAN LAPORAN KEUANGAN PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA TAHUN 2015 DAN TAHUN 2016

Oleh : Kenny Fitelia

This research explains the influence of fundamental factors of the organization to the degree of disclosure in public company listed in Indonesia Stock Exchange. The disclosure of financial report is important related to the efficiency and public accountable. The purpose of this study is to obtain information whether any influence of liquidity ratio, leverage ratio, profitability ratio, public share portion and firm size to the completeness of the disclosure of a manufacturing company's financial statements listed on the Indonesia Stock Exchange either partially or simultaneously.

The sample is from the financial report of manufacturing companies which listed on the Indonesia Stock Exchange (BEI) by the year of 2015 and 2016. This study included a combination of research time series and cross section by doing the observation on manufacturing companies for a period of 2 (two) years for the financial statements of manufacturing companies listed on the Indonesia Stock Exchange. The research uses Index Wallace as the instrument to compare the number items of financial report with the mandatory number that must be disclosed by the company. The independent variable's shown by the fundamental factors consist of the liquidity, leverage, profitability, company size, and the percentage of stock owned by public investor.

The result of this research shows that liquidity does not has significant effect to the completeness of the disclosure of financial statements, leverage has a significant effect to the completeness of the disclosure of financial statements, profitability does not has significant effect to the completeness of financial statement disclosure, company size has significant effect to the completeness of the disclosure of financial statements, and the share portion public has significant effect to the completeness of financial statement disclosure.

Keywords: degree of disclosure, liquidity level, leverage, profitability, firm size, and public share portion.