

Abstraksi

Prestiana G. Arlangga. Pengaruh Karakteristik Perusahaan terhadap Luas Pengungkapan Laporan Keuangan pada Perusahaan Property dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia (BEI) Pada Periode 2012-2014 (dibimbing oleh Yosevin Karnawati, SE,MM, M.Ak)

Penelitian ini bertujuan untuk mengetahui pengaruh dari Profitabilitas, Leverage, Likuiditas, Ukuran Perusahaan, dan Kepemilikan Saham Publik terhadap Luas Pengungkapan Laporan Keuangan secara empiris baik parsial maupun secara bersama – sama.

Penelitian ini menggunakan sampel perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia (BEI) periode pengamatan 2012-2014 sebanyak 39 perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling*. Metode analisis yang digunakan adalah metode analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara bersama – sama Profitabilitas, Leverage, Likuiditas, Ukuran Perusahaan, dan Kepemilikan Saham Publik mempunyai pengaruh signifikan terhadap Luas Pengungkapan Laporan Keuangan. Secara parsial, Profitabilitas dan Leverage tidak memiliki pengaruh terhadap Luas Pengungkapan Laporan Keuangan, namun Likuiditas mempunyai pengaruh negatif signifikan sedangkan Ukuran Perusahaan dan Kepemilikan Saham Publik mempunyai pengaruh positif signifikan terhadap Luas Pengungkapan Laporan Keuangan.

Kata kunci: Pengungkapan Laporan Keuangan Kelengkapan, Profitabilitas, Leverage, Likuiditas, Ukuran Perusahaan, Kepemilikan Saham Publik

Abstract

Prestiana G. Arlangga. *Effect Of The Firm Characteristics to Extensive Financial Statement disclosure of Property and Real Estate Companies Listed on Indonesia Stock Exchange In the Period 2012-2014* (guided Yosevin Karnawati, SE,MM, M.Ak)

This study aimed to determine the effect of Profitability, Leverage, Liquidity, Firm Size and Ownership Public Stock of Disclosure of Financial Statement empirically either partially or together.

This study used a sample of Property and Real Estate companies listed in Indonesia Stock Exchange (IDX) the observation period from 2012 until 2014 as many as 39 companies. Sampling was done by purposive sampling technique. The analytical method used is the method of multiple linear regression analysis.

The result of the study shows that as together Profitability, Leverage, Liquidity, Firm Size and Ownership Public have significant influence of Extensive Disclosure of Financial Statement. The other result that partially variable Profitability, Leverage does not affect the Extensive Disclosures of Financial Statements, but Liquidity was influential significant was negative towards the Extensive Disclosure of Financial Statements , and the Firm Size and Ownership Public was influential significant was positive towards the Extensive Disclosure of Financial Statements of Property and Real Estate companies listed in Indonesia Stock Exchange.

Keywords: Disclosure of Financial Statement, Profitability, Leverage, Liquidity, Firm Size and Ownership Public