

## ***Abstract***

*This study aims to test the factors that influence the level of disclosure of financial statement completeness in manufacturing companies registered in the Indonesia Stock Exchange. Disclosure of financial statement is factor that is significant in achieving capital market efficiency and as a means of public accountability. A study in disclosure of financial statement will give a viewpoint about disclosure practice conducted in Indonesia.*

*Sample used is 88 manufacturing company financial statements in 2011-2013 which are taken using purposive sampling. Items of the disclosure studied include compulsory and voluntary disclosure to gain the total item of 33 disclosures. The method analysis of the data used is multivariate regression or the test on the hypothesis conducted to identify whether leverage, liquidity, profitability have significant influence towards the level of disclosure of financial statement completeness.*

*The result of the study shows that profitability variable and public share have positive and significant influence towards the level of disclosure of financial statement completeness. The other independent variable such as leverage, liquidity do not indicate certain significance influence towards the level of disclosure of financial statement completeness.*

*Keywords: disclosure of financial statement completeness, leverage, liquidity, profitability.*