ABSTRACT

The aim of this study is to examine the relationship between disclosure size of financial report and annual report and corporate performance. Disclosure size of financial report and annual report is measured using the sum of page numbers of each reports. And corporate performance is measured using the stock returns.

The population in this study is all go public companies listed on Indonesia Stock Exchange (BEI) in the year 2014. The sampling method used in this study is random sampling. By doing sampling and processing data, the final amounts of the sample are 400 firms. This study uses multivariate regression analysis technique to examine the hypotheses.

The result of this study shows that there is a positive not significant relationship between disclosure size of financial report and corporate performance. Other result of this study shows that there is a positive not significant relationship between disclosure size of annual report and corporate performance.

Keywords: annual report, financial report, disclosure size, corporate performance