

ABSTRACT

The purpose of this research is to analyze the relationship between voluntary disclosure and company characteristics (company size, profitability, type of auditor, type of industry, and ownership structure) in the annual report of Shariah-compliance Companies in Jakarta Islamic Index. This research analyses the annual report for a single year 2014.

The number of sample in this research was 36 companies. Sample excluded financial companies (banks and insurance companies) because they have different activities and regulation. This research using content analysis method based on voluntary disclosure index developed by Akhtaruddin et al (2009) to measure dependent variable, and multiple linear regression method to analyze the data.

Result of this research revealed that firm size, type of auditor, and type of industry had a significant effect to voluntary disclosure. In the other way, profitability dan ownership structure had no significant effect to voluntary disclosure.

Keywords : *Voluntary disclosure, firm size, type of auditor, type of industry, ownership structure, Shariah-compliance companies*