

ABSTRACT

The purpose of this study was to analyze the influence between profitability ratio, leverage ratio, public ownership, institutional ownership, managerial ownership, the corporate status and the disclosure of the financial statements in manufacturing firms. The research has been done due to the differentiation of the result of previous studies (research gaps) from some earlier findings.

The population of this research were manufacturing firm listed in Indonesia Stock Exchange (IDX) within period 2009-2010. Total sample in this research were 196 firms that selected by purposive sampling. This research used content analysis method to analyze firm's annual report. Data analyzed by test of classic assumption and hypothesis examined by multiple linear regression method.

The results showed that there were no significant influence between profitability, leverage, corporate status and the disclosure of financial statements partially. Other findings showed that there were a significant influence between the public ownership, institutional ownership, managerial ownership and the disclosure of financial statements partially.

Keywords : profitability, leverage, ownership structure, corporate status and disclosures of the financial statements.