

ABSTRACT

This study aims to examine the effect of firm size, profitability, audit quality, and public ownership on graphical voluntary disclosure. Graphical voluntary disclosure is used as a dependent variable, which is measured by the level of graph disclosure in annual report through the total graph disclosed in the company's annual report.

This study uses secondary data documentation, data derived from the annual reports listed on Stock Exchanges in Indonesia with 274 sample companies. Samples were selected using purposive sampling method, the criteria listed companies in the index Kompas 100 period August-January 2011-2013. The analysis used was multiple regression analysis, F-test and t-test to test the hypothesis.

Results of the study show that the independent variables of firm size, profitability, audit quality, and public ownership affect simultaneously the dependent variable graphical voluntary disclosure. Partially, firm size and audit quality variables positive significantly effect on graphical voluntary disclosure, whereas profitability variables and public ownership do not significantly affect the graphical voluntary disclosure.

Keywords : Graphical voluntary disclosure, firm size, profitability, audit quality, public ownership