

## **ABSTRACT**

*This study aims to analyze the influence of firm characteristics on the completeness of voluntary disclosures in annual reports of listed manufacturing companies in Indonesia Stock Exchange in 2006 until 2010. Characteristics of the companies represented by seven independent variables and the completeness of voluntary disclosures as the dependent variables.*

*Data from this study were obtained from financial statements and annual reports of manufacturing firms drawn from the Indonesia Stock Exchange and Indonesian Capital Market Directory. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange during the years 2006-2010 amounting to 726 companies. Determination of the sample using purposive sampling method. Type of data are secondary data in the form of annual reports as the media manufacturing companies. Data analysis tool is multiple regression analysis with the computer program SPSS version 16.*

*The results of this study indicate that liquidity ratios, leverage ratios, profitability ratios, firm size, corporate status, age of firm, and the proportion of public ownership have a significant effect on the completeness of voluntary disclosures in annual reports of manufacturing companies collectively. Partially, only profitability ratios, proportion of public ownership, and size of the company that has a positive influence on the completeness of voluntary disclosures in annual reports of manufacturing companies.*

**Keywords:** *Liquidity ratios, Leverage ratios, Profitability ratios, Company size, Corporate status, Age of Company, Proportion of Public Ownership, Voluntary Disclosure*