

ABSTRACT

Voluntary disclosure to be very important information for investors and other users of information in making better decisions because it is considered mandatory disclosures are inadequate in providing information for investors. Aim of this study to determine whether the variable characteristics of the company (Company Size, Type of Ownership, Profitability, Liquidity, Vendor Status, Firm Leverage and the big 4) voluntary broad influence on the annual disclosure reports.

The sample of this study is a manufacturing company listed on the Indonesia Stock Exchange. Sample criteria were selected using purposive sampling method. Total samples taken was 58 companies for two years 2008-2010. Testing hypotheses using multiple linear regression analysis.

These results prove simultaneously (test f) voluntary disclosure index can be explained by all variables. While (t test) showed that there were two significant variables is the variable size and type of ownership of shares.

Keywords: Company Size, Type of Ownership, Profitability, Leverage, Liquidity, Company Status, KAP big 4 and voluntary disclosure