

ABSTRACT

FACTORS ANALYSIS AFFECTING THE BROAD DISCLOSURE OF GOOD CORPORATE GOVERNANCE IN ANNUAL REPORT OF LISTED COMPANIES IN INDONESIA STOCK EXCHANGE

BY

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This study aimed to analyze the factors that affect the broad disclosure of corporate governance in the annual report companies listed in Indonesia Stock Exchange. Factors that were tested in this study is the dispersion of the share ownership, firm size, company listing age and quality of the audit.

Collecting data is using purposive sampling method on companies listed in Indonesia Stock Exchange (IDX) during 2011-2013. A total of 65 companies are used as samples in this study. There are 105 items of disclosure to detect the level of corporate governance disclosure.

This study used multiple regression to examine the factors that affect the broad disclosure of corporate governance. The result showed that the independent variables significantly affect the broad disclosure of corporate governance is the dispersion of the share ownership, firm size and audit quality. But the age listing variable shows the company that has significant influence on the direction of a negative correlation level of corporate governance disclosure.

Keywords: Corporate Governance, Shareholding Dispersion, Company Size, Age Listing Company, Quality Audit