

**FACTORS AFFECTING THE LEVEL OF VOLUNTARY DISCLOSURE OF  
CORPORATE GOVERNANCE ANNUAL REPORT  
(Empirical Studies In Food And Beverage Company Registered In Indonesia  
Stock Exchange Year 2008-2011)**

**ABSTRACT**

**By**

**Desti Aripika**

*This study aims to analyze the factors that influence the level of voluntary disclosure of corporate governance in the annual report food and beverage company listed on the Indonesia Stock Exchange (IDX). The factors examined in this study are firm size, age listing, the level of leverage, and profitability.*

*Data collection in this study using purposive sampling method in companies listed in the Indonesia Stock Exchange (IDX) during the year 2008 to 2011. There are 11 companies that are used as samples in this study, and there are 59 items to detect the expression level of voluntary disclosure of corporate governance.*

*This study uses multiple regression analysis to examine the factors that influence the level of voluntary disclosure of corporate governance. The results showed that the independent variables that significantly affect the wider voluntary disclosure of corporate governance is the size of the company. While the age variable listing, the level of leverage, and profitability showed no significant effect on the level of voluntary disclosure of corporate governance.*

***Keywords: Corporate Governance, Company Size, age listing, the level of leverage, and profitability***