

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, umur *listing* perusahaan, kepemilikan dispersi, profitabilitas, *leverage*, ukuran dewan komisaris, dan kualitas audit terhadap luas pengungkapan *corporate governance*.

Populasi dalam penelitian ini yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013 – 2017 sebanyak 151 perusahaan. Sampel penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yang menghasilkan sampel sebanyak 46 perusahaan manufaktur. Metode analisis yang digunakan yaitu analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh positif terhadap luas pengungkapan *corporate governance*, umur *listing* perusahaan tidak berpengaruh terhadap luas pengungkapan *corporate governance*, kepemilikan dispersi berpengaruh positif terhadap luas pengungkapan *corporate governance*, profitabilitas tidak berpengaruh terhadap luas pengungkapan *corporate governance*, *leverage* tidak berpengaruh terhadap luas pengungkapan *corporate governance*, ukuran dewan komisaris berpengaruh positif terhadap luas pengungkapan *corporate governance*, dan kualitas audit tidak berpengaruh terhadap luas pengungkapan *corporate governance*.

**Kata kunci :** *corporate governance*, faktor – faktor yang mempengaruhi, dan luas pengungkapan.

## ABSTRACT

This research aimed to examine the effect of firm size, company's year listing, dispersion ownership, profitability, leverage, commissioner board size, and audit quality on board disclosure of corporate governance.

The population was 151 manufacturing companies which were listed on Indonesia Stock Exchange 2013 – 2017. While, the data collection technique used purposive sampling, in which the sample was based on criteria given. Moreover, the data analysis technique multiple linear regression.

The research result concluded the firm size had positive effect on board disclosure of corporate governance. Likewise, dispersion ownership as well as commissioner board size had positive effect on board disclosure of corporate governance. On the other hand, company's year listing did not affect board disclosure of corporate governance. Furthermore, profitability did not affect board disclosure of corporate governance. In addition, leverage as well as audit quality did not affect board disclosure of corporate governance.

**Keyword :** Corporate Governance, Affecting Factor, Broad Disclosure.



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M. Faisal, S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia