

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, umur *listing* perusahaan, kepemilikan dispersi, *leverage*, dan profitabilitas terhadap luas pengungkapan *Corporate Governance* pada perusahaan *finance* yang terdaftar di Bursa Efek Indonesia.

Jenis penelitian yang digunakan yaitu penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yang menghasilkan sampel sebanyak 294 amatan dari 49 perusahaan jasa yang bergerak di bidang *finance* yang terdaftar di Bursa Efek Indonesia selama periode 2014-2019. Teknik analisis yang digunakan yaitu analisis regresi linier berganda.

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

Kata kunci : faktor-faktor yang mempengaruhi, luas pengungkapan *corporate governance*, laporan tahunan


## ABSTRACT

*This research aimed to examine the effect of firm size, companies' listing age, dispersion ownership, leverage, and profitability on disclosure of Corporate Governance of Finance companies which were listed on Indonesia Stock Exchange.*

*The research was quantitative. Moreover, the data collection technique used purposive sampling. In line with this, there were 294 observations from 49 finance companies which were listed on Indonesia Stock Exchange during 2014-2019 as the sample. Furthermore, the data analysis technique used multiple linear regression.*

*The research result concluded that firm size had a positive effect on disclosure of Corporate Governance of Finance companies. On the other hand, companies' listing age did not affect disclosure of Corporate Governance of Finance companies. Likewise, dispersion ownership did not affect disclosure of Corporate Governance of Finance companies. In contrast, leverage had a positive effect on disclosure of Corporate Governance of Finance companies. Meanwhile, profitability did not affect disclosure of Corporate Governance of Finance companies.*

*Keywords: Factors which affect, Disclosure of Corporate Governance, Annual Report*



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