

ABSTRACT

The objective of this research is to know the influence of liquidity, solvability and profitability to disclosure on financial statement the corporate of food and beverage which have been listed in Indonesian Stock Exchange.

The design used in this research is causal associative. Population of this research are 21 food and beverage companies listed in Indonesian Stock Exchange during the period 2007 – 2011 and the sample consists of 16 companies. Purposive sampling method is used for sample selection. Data are resulted from the website of Indonesian Stock Exchange www.idx.co.id. The type of data is data pooling used in this research. The analysis model of research is double linear regression and data test by statistic use t-test and F-test.

The partially test indicated that each independent shows liquidity, solvability and profitability does not significantly influence the financial statement disclosure. The simultaneously test of liquidity liquidity, solvability and profitability does not significantly influence the financial statement disclosure.

Keywords : liquidity, leverage, solvability, profitability, financial statement disclosure, food and beverage