

# **INFLUENCE OF FIRM CHARACTERSTIC ON THE COMPLETENESS OF DISCLOSURES IN ANNUAL REPORTS OF LISTED COMPANIES BANKING ON THE INDONESIA STOCK EXCHANGE**

BY:

Yulianah Karta Wijaya

43208110110

## **ABSTRACT**

The purpose of this study is to empirically prove the influence of firm characteristics that affect the completeness of the disclosure the annual report. This study uses 17 banking companies listed on the Indonesia Stock Exchange in the reporting period of 2009-2010. The analysis used in this research is descriptive analysis, multiple regression analysis, T test, F test and test the classical assumption.

The independent variable used is the ratio of liquidity (Loan to deposit ratio), solvency (Debt to equity ratio and capital adequacy ratio), and profitability (Return on assets and return on equity) that affect the completeness of the disclosure of financial statements. These results indicate that the variable liquidity, solvency and profitability are significant related to the completeness of the disclosure of financial statements.

The results of this study, for the F test that all the variables together have an influence on the completeness of the disclosure of financial statements and for T test of the five variables included in this study only the variable debt to equity ratio does not significantly affect the completeness of the disclosure of financial statements.

**Keywords :** Disclosure of financial statements; Loan to deposit ratio; Debt to equity ratio; Capital adequacy ratio; Return on asset; Return on equity