

INFLUENCE OF FIRM SIZE, RETURN ON INVESTMENT, DEBT TO EQUITY RATIO, AND PUBLIC OWNERSHIP ON VOLUNTARY DISCLOSURE

(Survey in Companies Listed on LQ45 Period 2015-2019)

ROSA NURHALISA

173403109

Guidance:

Dedi Kusmayadi

Rani Rahman

ABSTRACT

This research aims to determine: (1) Firm Size, Return on Investment, Debt to Equity Ratio, Public Ownership, and Voluntary Disclosure Survey in Companies Listed on LQ45 Period 2015-2019 and the influence of Firm Size, Return on Investment, Debt to Equity Ratio, and Public Ownership on Voluntary Disclosure Survey in Companies Listed on LQ45 Period 2015-2019. The population in this research is Companies Listed on LQ45. The method used in this research is quantitative with survey approach and analysis method is panel data regression with Eviews 10 as tools. Selection of samples using the purposive sampling, there are 23 companies chosen. The result of this research is: (1) Firm size, Return on Investment, Debt to Equity Ratio, Public Ownership, and Voluntary Disclosure has a fluctuating value. (2) Firm Size has a positif and significant effect on voluntary disclosure. Return on Investment and Debt to Equity Ratio, has a positif and not significant effect on voluntary disclosure. Public Ownership has a negative and not significant effect on voluntary disclosure. And Firm Size, Return on Investment, Debt to Equity Ratio, and Public Ownership, simultaneously has an effect on Voluntary Disclosure.

Keywords: *Firm Size, Return on Investment, Debt to Equity Ratio, Public Ownership, and Voluntary Disclosure.*

PENGARUH *FIRM SIZE*, *RETURN ON INVESTMENT*, *DEBT TO EQUITY RATIO* DAN KEPEMILIKAN SAHAM PUBLIK TERHADAP *VOLUNTARY DISCLOSURE*

(Survei pada Perusahaan yang Terdaftar di LQ45 Periode 2015-2019)

**ROSA NURHALISA
173403109**

**Pembimbing:
Dedi Kusmayadi
Rani Rahman**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui: *Firm Size*, *Return on Investment*, *Debt to Equity Ratio*, Kepemilikan Saham Publik, dan *Voluntary Disclosure* pada Perusahaan yang Terdaftar pada LQ45 Periode 2015-2019 dan Pengaruh *Firm Size*, *Return on Investment*, *Debt to Equity Ratio*, dan Kepemilikan Saham Publik terhadap *Voluntary Disclosure* pada Perusahaan yang Terdaftar pada LQ45 Periode 2015-2019. Populasi dalam penelitian ini adalah perusahaan yang terdaftar pada LQ45 periode 2015-2019. Metode yang digunakan dalam penelitian ini adalah kuantitatif dengan pendekatan survei dan metode analisis regresi data panel dengan menggunakan Eviews 10. Pemilihan sampel menggunakan *purposive sampling* dan diperoleh 23 perusahaan. Hasil penelitian menunjukkan bahwa (1) *Firm Size*, *Return on Investment*, *Debt to Equity Ratio*, Kepemilikan Saham Publik, dan *Voluntary Disclosure* memiliki nilai yang fluktuatif selama 2015-2019. (2) *Firm Size* secara parsial berpengaruh positif dan signifikan terhadap *Voluntary Disclosure*, *Return on Investment* secara parsial berpengaruh positif dan tidak signifikan terhadap *Voluntary Disclosure*, *Debt to Equity Ratio* secara parsial berpengaruh positif dan tidak signifikan terhadap *Voluntary Disclosure*, Kepemilikan Saham Publik secara parsial berpengaruh negatif dan tidak signifikan terhadap *Voluntary Disclosure*, dan *Firm Size*, *Return on Investment*, *Debt to Equity Ratio*, Kepemilikan Saham Publik secara bersama-sama berpengaruh positif dan signifikan terhadap *Voluntary Disclosure*.

Kata Kunci: *Firm Size*, *Return on Investment*, *Debt to Equity Ratio*, Kepemilikan Saham Publik, dan *Voluntary Disclosure*.