

ABSTRACT

This research aims to examine the factors that influence of voluntary disclosure and the implications for the corporate value. The dependent variable of the study was voluntary disclosure and corporate value while the independent variable is the size of the company, size of public accounting firms, profitability, leverage, public proportion of shares, the proportion of independent board.

This study used a sample of 258 companies listed in the Indonesia Stock Exchange in 2013-2015. Selection of the sample using purposive sampling method and hypothesis testing regression and linear regression with SPSS 23.0. The results of this study indicate that the size of the company, the size of the public accounting firm, positive influence on the extent of voluntary disclosure and voluntary disclosure affect the value of the company. While the proportion of independent board, profitability, public proportion of shares, leverage does not affect the voluntary disclosure.

Keywords: company size, public accounting firm size, profitability, leverage, public proportion of shares, proportion of independent board, voluntary disclosure and corporate value