

INTISARI

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh positif ukuran perusahaan terhadap pengungkapan *good corporate governance*, (2) pengaruh positif umur *listing* terhadap pengungkapan *good corporate governance*, (3) pengaruh positif kepemilikan dispersi terhadap pengungkapan *good corporate governance*, (4) pengaruh positif profitabilitas terhadap pengungkapan *good corporate governance*, (5) pengaruh positif dewan komisaris terhadap pengungkapan *good corporate governance*, (6) pengaruh positif likuiditas terhadap pengungkapan *good corporate governance*, (7) pengaruh positif tipe industri terhadap pengungkapan *good corporate governance*.

Populasi yang digunakan dalam penelitian ini adalah daftar perusahaan publik Indonesia. Jumlah sampel penelitian sebanyak 50 perusahaan, sampel tersebut diambil menggunakan metode *purposive sampling*, yaitu dimana sampel diambil berdasarkan kriteria perusahaan yang mendapatkan peringkat *good corporate governance* terbaik dalam *ASEAN Corporate Governance Scorecard* periode 2014. Metode analisis pada penelitian ini menggunakan *Multiple Regression Analysis*.

Hasil penelitian menunjukkan bahwa hanya variabel ukuran perusahaan yang mempengaruhi luas pengungkapan *good corporate governance*, dimana variabel tersebut berpengaruh positif. Variabel lain dalam penelitian seperti variabel umur *listing*, kepemilikan dispersi, profitabilitas, dewan komisaris, likuiditas dan tipe industri tidak berpengaruh terhadap pengungkapan *good corporate governance*.

Kata kunci: Ukuran Perusahaan, Umur *Listing*, Kepemilikan Dispersi, Profitabilitas, Dewan Komisaris, Likuiditas, Tipe Industri, Pengungkapan *Good Corporate Governance*

ABSTRACT

This research aims to know: (1) the positive effect of firm size to the good corporate governance disclosure, (2) the positive affect of age of listing to the good corporate governance disclosure, 3) the positive affect of dispersion ownership to the good corporate governance disclosure, (4) the positive affect of profitability to the good corporate governance disclosure, (5) the positive affect of board of commissioners to the good corporate governance disclosure,(6) the positive affect of liquidity to the good corporate governance disclosure, (7) the positive affect of industry type to the good corporate governance disclosure.

The population used in this study are list of Indonesian public companies. The sample are 50 companies, the sample are taken using purposive sampling method, which is taken based on the criteria of companies that get the best score in ASEAN Corporate Governance Scorecard period 2014. The analysis method in this research is Multiple Regression Analysis.

The results of this research indicate that only variable of company size affect to the good corporate governance disclosure, and that variable has positive affect. Another variables in this research such as age of listing, dispersion ownership, profitability, board of commissioners, liquidity and industry type haven't affect to the good corporate governance disclosure.

Keyword: Company Size, Age of Listing, Dispersion Ownership, Profitability, Board of Commissioners, Liquidity, Industry Type, Good Corporate Governance Disclosure