

ABSTRACT

The annual financial report is one of the tool that used by the company in the disclosure of information, it has a function as an oversight in the company's performance. In this study analyzes whether the size of the company; leverage; public ownership, liquidity; profitability; age companies and asset turnover affects the voluntary disclosure of annual financial statements. The population in this study using the Real Sector Companies (Miscellaneous Industry; Industrial consumption goods; basic chemical industry; infrastructure, utilities, and transportation; retail trade, mining, agriculture, as well as property and real estate registered in BEI period of 2015. The sampling technique used purposive sampling. The number of real sector companies which used a sample of 125 companies and for the total sample of 301 annual financial statements. The method uses multiple regression analysis using SPSS 23.0

The results of this study indicate that company size has a significant positive effect with a significant level of 0.044. Age has a significant positive influence company with a significant level of 0.000. Whereas for leverage, public ownership, liquidity, profitability and asset turnover there is no significant effect on voluntary disclosure of annual financial statements.

Keywords: *voluntary disclosure, firm size, leverage, public ownership, liquidity, profitability, company age, and asset turnover*