

Abstract

The manufacturing industry in Indonesia has a very important role for Indonesia's economic growth. This is evident from the contribution of the manufacturing industry to the magnitude of Gross Domestic Product (GDP), especially the automotive industry. The automotive industry in Indonesia has become the backbone of the manufacturing sector due to the number of car manufacturers interested in investing in Indonesia by opening a car production plant. Indonesia is currently undergoing a transition from production to export to a sales market due to increased per capita GDP (gross domestic product). Capital market is one of the alternatives or means in mobilizing public funds as well as a means of investment for capital owners. Given the potential growth of the capital market in Indonesia, the government realizes the importance of the capital market to the development of the country as applied to the Capital Market Law, namely Law no. 8 of 1995.

Voluntary disclosure or voluntary disclosure is a voluntary disclosure of information by the company and is not required by regulatory body of the capital market regulator (BAPEPAM). Company information is voluntarily affected more by cost and benefits. The Company will disclose information voluntarily if the benefits the company derives from disclosure of such information is greater than the cost incurred.

The purpose of this study is to conduct research on Voluntary Disclosure in the annual report of automotive companies listed in Indonesia Stock Exchange (BEI) in 2010 until 2014. Another purpose is to conduct research on the influence of leverage, earnings per share, age, return on Equity, and size against voluntary disclosure in the automotive company's annual report.

The population in this study is the financial statements of automotive companies listed on the Indonesia Stock Exchange (IDX) period 2010 to 2014. Sampling technique using purposive sampling and obtained 8 companies are included with a period of 5 years so that 40 samples obtained are processed. Data analysis method in this research is regression analysis.

The results showed that leverage, earnings per share, age, return on equity, and size did not significantly affect voluntary disclosure.

Keywords: *Voluntary Disclosure, Leverage, Earnings per Share, Age, Return on Equity, Size.*