

ABSTRACT

The impact of the global financial crisis in 2008 resulted in investors and creditors being cautious in investing in a company to anticipate the risks that will occur. Therefore, before the investors and creditors invest their money into a company, they examine the company's financial statements and annual reports to find out and assess the condition of the company. The basis of decision-making for investors, creditors and other information users is that the information presented should be understandable, reliable, relevant and transparent.

The purpose of this study is to examine the disclosure in the financial report of mining companies listed on the Indonesia Stock Exchange 2014-2016. Another goal is to conduct research on the effect of firm size, liquidity, leverage and profitability to disclosure of financial report of mining companies.

The disclosure of financial report is measured using the completeness index, the firm size variable is measured using the log formula of the total asset, the liquidity variable is measured using the current ratio, the leverage variable is measured using the debt equity ratio, and the profitability variable is measured by using return on asset.

The population used is a mining company listed on the Indonesia Stock Exchange 2014-2016. Sampling technique used in this research is purposive sampling. Pursuant to purposive sampling obtained 13 sample company. Data analysis method in this research is panel data regression analysis using software eviews 10.

The results showed that firm size, liquidity, leverage, and profitability affect simultaneously to the disclosure of financial report. The firm size, liquidity, and leverage variables are partially significant with positive direction toward financial report disclosure. While the profitability variable has no significant effect on the disclosure of financial report.

Keywords: *Disclosure of Financial Report; Company Size; Liquidity; Leverage; Profitability*