

# UNIVERSITAS INTERNASIONAL BATAM

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## ANALISIS PENGARUH TATA KELOLA PERUSAHAAN TERHADAP *VOLUNTARY DISCLOSURE* PADA PERUSAHAAN YANG TERCATAT DI LQ45

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### Abstrak

Studi ini dilakukan guna mengetahui pengaruh dari *corporate governance* seperti *non-executive directors on the board*, *family member on the board*, *board size*, *government ownership*, *audit committee*, *ruling family*, *firm size*, *leverage*, *firm growth*, *profitability*, serta *type of auditor* terhadap *voluntary disclosure* pada perseroan yang tercatat di LQ 45. Tentunya, variabel terikat pada studi ini ialah *voluntary disclosure*.

Studi ini mengambil data dari perseroan yang tercatat di LQ 45 sebagai objek studi. Studi ini terbatas pada 5 periode studi, yakni tahun 2013 hingga tahun 2017. Data yang menjadi sampel pada studi ini ialah 150 data. Metode yang diterapkan pada studi ini ialah *purposive sampling*. Aplikasi perangkat lunak SPSS serta *e-views* digunakan guna menguji data sampel yang ada pada studi ini.

Hasil dari studi ini ialah adanya pengaruh yang memiliki hubungan signifikan *positive* antar *non-executive directors on the board* terhadap *voluntary disclosure*. Selain itu, variabel seperti *family member on the board* mempunyai pengaruh yang memiliki hubungan signifikan *negative* terhadap *voluntary disclosure*. Adapun variabel lain seperti *board size*, *government ownership*, *audit committee*, *ruling family*, *firm size*, *leverage*, *firm growth*, *profitability*, serta *type of auditor* mengindikasikan tidak adanya pengaruh yang signifikan terhadap *voluntary disclosure*.

*Undergraduate Thesis  
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***ANALYSIS OF THE INFLUENCE OF GOOD CORPORATE  
GOVERNANCE ON VOLUNTARY DISCLOSURE  
OF COMPANIES LISTED LQ45***

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**Abstract**

*This study aims to analyze good corporate governance effect, such as non-executive directors on the board, family member on the board, board size, government ownership, audit committee, ruling family, firm size, leverage, firm growth, profitability, and type of auditor toward voluntary disclosure in registered company at LQ 45. Dependent variable used in this study is voluntary disclosure.*

*This study takes data from companies listed in LQ 45 as the study object. This study analyze 5 years period, from 2013 to 2017. The sample data in this study is 150 data. This study uses purposive sampling method. SPSS and e-views application is used for data sampling in this study.*

*This study shows that non-executive directors on the board had a significant positive relationship toward voluntary disclosure. Besides, variable such as family member on the board had a significant negative relationship toward voluntary disclosure. There are other variable such as board size, government ownership, audit committee, ruling family, firm size, leverage, firm growth, profitability, and type of auditor had no significant relationship toward voluntary disclosure.*