

ABSTRACT

A financial report is a report that shows the current financial condition of the company or in a certain period. The company's financial statements are made not only for internal parties but also external parties such as investors, creditors, shareholders, and interested parties. Cases of fraudulent financial statements, manipulation of financial statements, and false disclosures that often occur result in users of financial statements, especially investors and creditors being careful in investing their capital in a company in order to anticipate the risks that will occur. The purpose of this study is to examine the disclosures in the financial statements of mining companies listed on the Indonesia Stock Exchange (BEI) in 2014 until 2017. Another objective is to conduct research on the effect of company size, profitability, and public share ownership on disclosure of reports mining company finance.

Financial statement disclosures are measured using a completeness index, company size variables are measured using the natural log formula for total assets, profitability variables are measured using the return on assets ratio, public share ownership variables are measured using a ratio of shares held by the public to outstanding shares.

The population in this study are mining companies listed on the Indonesia Stock Exchange in 2014-2017. The sampling technique used in this study was purposive sampling. Based on purposive sampling obtained 12 sample companies. The method of data analysis in this study is panel data regression analysis using software eviews 9.

The results of this study indicate that company size, profitability, and public share ownership have an effect on simultaneous disclosure of financial statements. The variable size of the company partially has a significant effect towards positive disclosure of financial statements. Variable profitability partially affects the negative direction of financial statement disclosure. While simultaneous public ownership variables are insignificantly significant to the disclosure of financial statements

Keywords: Disclosure of Financial Statements, Company Size, Profitability, Public Sahan Ownership.