Determinant Analysis of Public Companies Non Compliance in the Annual Financial Statement Submission to the Otoritas Jasa Keuangan

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ABSTRACT

Abstract. This paper investigates the effect of Profitability, Debt to Total Asset Proportion, Ownership Structure, and Corporate Size on Public Companies Noncompliance, empirical study at the Indonesian Stock Exchange. Return on Investment was used to measure Profitability, Total Asset and Total Sales was used to measure Corporate Size. Population of this research was all public companies listed on Indonesian Stock Exchange. The result of research show that Return on Investment influence negative and significantly on NCF (Non Complying Firms), Proportion of Debt to Total Asset influence Positive and significantly to NCF, Ownership Structure influence negative and significantly to NCF, and Corporate Size not influence to NCF. Future research may improve on the methodology, exspecially on the collecting data.

Kata Kunci: Keywords: emotional intelligence and student performance index