

## ABSTRACT

*This study aimed to test the Effect Size, Age company, Roe, Cr, Der and public stock portion of the disclosure required financial reports on manufacturing companies listed in Indonesia Stock Exchange 2013-2015 period. Variables used in this research is the Size, Age company, Roe, Cr, and public stock portion. The population in this sample is manufacturing companies listed in Indonesia Stock Exchange. Samples were determined using purposive sampling method. The research sample is obtained by 75 companies. Hypothesis testing using multiple regression analysis with the SPSS program. The test results showed that all hypothesis does not affect the mandatory disclosure of financial statements.*

***Keywords: disclosure Size, Size, age company, Roe, Cr, Der and public shares.***