

ABSTRACT

This study aims to examine the factors - factors affecting the segment disclosure in the manufacturing companies have been listed in the Indonesia Stock Exchange. Factors - factors suspected to affect the segment disclosure in this study, which is a measure of the company, the quality of auditors, company age, public ownership, profitability, leverage, liquidity, and rate of growth of the company. Sample selection technique used is purposive sampling so that the number of samples obtained as many as 102. The results of this study indicate that (1) the age of the company and positive influence on the public ownership of the segment disclosure, (2) a negative effect on the profitability of the segment disclosure, and (3) the size of the companies, quality auditor, leverage, liquidity and the company's growth rate has no significant effect on the disclosure of company segments.

Keywords: Disclosure of segment, company size, quality auditors, company age, public ownership, profitability, leverage, liquidity, and rate of growth of the company.