

## ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

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**Pengaruh *Interlock* Dewan Direksi, *Financial Distress*, Karakteristik Perusahaan Terhadap *Voluntary Disclosure* dan Dari Sudut Pandang Islam.**

### Uraian Abstrak

Penelitian ini bertujuan untuk menguji Pengaruh *Interlock* Dewan Direksi, *Financial Distress*, Karakteristik Perusahaan Terhadap *Voluntary Disclosure*. Karakteristik perusahaan yang digunakan adalah umur perusahaan, ukuran perusahaan, *leverage*, profitabilitas. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan pada kategori Perusahaan Properti, *Real Estate* dan Konstruksi Bangunan yang Terdaftar di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 33 perusahaan dengan tahun 2014-2018 melalui *purposive sampling*. Metode analisis yang digunakan adalah regresi berganda dengan menggunakan aplikasi SPSS versi 25. Hasil dari penelitian ini menunjukkan bahwa ukuran perusahaan dan *leverage* berpengaruh positif dan signifikan terhadap *voluntary disclosure*, dan *financial distress* berpengaruh negatif dan signifikan terhadap *voluntary disclosure*. *Interlock* dewan direksi, umur perusahaan, profitabilitas tidak memberikan pengaruh yang signifikan terhadap *voluntary disclosure*. Serta secara keseluruhan dalam perspektif Islam bahwa *interlock* dewan direksi, *financial distress*, karakteristik perusahaan terhadap *voluntary disclosure* sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam AlQur'an dan Hadist.

Kata kunci: *Interlock* Dewan Direksi, *Financial Distress*, Karakteristik Perusahaan, *Voluntary Disclosure*

## **ABSTRACT**

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*Bachelor of Accounting Study Program*

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***The Influence of Interlock the Board of Directors, Financial Distress, and Characteristics of the Companies of Voluntary Disclosure and Reviewed by the Viewpoint of Islam.***

*The study aims to examine the Effect of Interlock the Board of Directors, Financial Distress, and Characteristics of The Companies of Voluntary Disclosure. The characteristics of the company used are the age of company, company size, leverage, profitability. The research method used is a quantitative research method and uses secondary data, namely companies in the property, real estate and building construction companies which is listed in Indonesia Stock Exchange. The samples used were 33 companies in the 2014-2018 through a purposive sampling method. The analytical method used is multiple linear regression using SPSS application version 25. The result showed that the Company Size, Leverage significantly and positively influences on the Voluntary Disclosure, and Financial Distress significantly and negatively influences on the Voluntary Disclosure. Interlock the Board of Directors, Age of Company, Profitability has not a significant influence on the Voluntary Disclosure. As well as overall in the Islamic interlock the board of directors, financial distress, and characteristics on voluntary disclosure have fulfilled the Islamic Shari'a as a whole in every supporting variable as stated in the Qur'an and Hadith.*

*Keyword: Interlock the Board of Directors, Financial Distress, Characteristics of the Companies, Voluntary Disclosure.*