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Pengaruh profitabilitas terhadap tingkat pengungkapan corporate governance; Studi empiris pada perusahaan yang terdaftar di Jakarta Islamic Index

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Abstrak

The present research is intended to study and analyze influence of protabolity (ROE) to corporate givernance (CG) discoure, This study 5 controlling variables; size, listing status, auditor status industry group and dispersed ownership level. The research was conducted at Indonesia Stock Exchange using 30 emitens include Jakarta Islamic Index (JII). The hypothesis was analyzed using multiple regrission with -test and T-test. The result of F-test shows all variables (ROE,size, listing status, auditor status industry group and dispersed ownership level) influence to CG. The based of the result T-test show listing status and size were significant influence to corporate governance (CG) discourre. And the other hand, protability (ROE) ,auditor status, industry group and dispersed ownership level were not significant influence to corporate governance (CG) discourre.