

ABSTRACT

This research aims to find the impact of Corporate Governance mechanism on the level of Corporate Internet Reporting. The Corporate Governance mechanism contains foreign ownership concentration, domestic ownership concentration, board of director independence, audit committee independence and audit committee expertise. This research also use control variable in which are company SIZE, profitability, and leverage.

There were 135 samples from manufacturing company that listed on Indonesia stock exchange on 2021 financial year. This study use multiple regression and classic assumptions.

The results shows that, foreign ownership concentration, domestic ownership concentration, board of director independence, and audit committee expertise are not significance towards Corporate Internet Reporting. Though, audit committee independence was significance negatively towards Corporate Internet Reporting.

Keywords: Corporate Governance, Corporate Internet Reporting, Foreign Ownership Concentration, Domestic Ownership Concentration