

ABSTRACT

The rapid advancement of the internet has created a new way for companies to facilitate their communication with stakeholders. The use of the internet as a tool for disseminating information has made it easier for stakeholders to gain access to company data through its official website. The relevance and dependability of a company's information disclosure is directly proportional to how quickly the information disclosure is presented. The purpose of this study is to examine the effect of company characteristics, corporate governance, and financial performance on Corporate Internet Reporting Timeliness. The independent variables used in this study are firm size, firm age, board size, independent board of commissioners, profitability and leverage while the dependent variable used in this study is Corporate Internet Reporting Timeliness.

The population in this study are non-cyclical consumer companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2023. Purposive sampling was used as a sampling method. The data collection method is the documentation method. Hypothesis testing using logistic regression analysis.

The results of this study indicate that company characteristics and financial performance, such as company age, profitability, and leverage have a significant effect on Corporate Internet Reporting Timeliness, while company size, board size, and independent commissioners have no significant effect on Corporate Internet Reporting Timeliness.

Keywords: company characteristics, corporate governance, financial performance, Corporate Internet Reporting Timeliness