

ABSTRACT

The rapid development of the Internet creates a new way for companies to communicate with their stakeholders. One way that can be used is to disclose information through the company's website, so the stakeholders can quickly and easily access them from anywhere and can immediately take a decision, especially investment. Complete information and detail can make investment decisions more effective, because it will be known to the performance and prospects of the company in detail. The research was conducted to analyze the effect of firm size, profitability, leverage, liquidity, industry type, auditor size, and listing age on the level disclosure through the company's website in Indonesia.

The samples used in this research are 76 non-financial companies listed at Indonesia Stock Exchange in 2014. With a proportional stratified random sampling method, the sample firms are grouped according to the type of industry. The types of data used in this study is a secondary data, in the form of annual reports of listed companies in Indonesia Stock Exchange in 2014 as well as other published on the company website. The analysis method used is multiple linear regression.

The conclusion that can be drawn from this study is the variable firm size, and profitability have significant and positive impact on the level of disclosure through the company's website in Indonesia, while leverage, liquidity, industry type, auditor size, and listing age did not prove significant.

Keywords: Website, Internet, Level of Disclosure,