

## **ABSTRACT**

*This study aimed to analyze the factors that affect the reporting of the company via the Internet on companies listed in Indonesia Stock Exchange in 2013. The company which increase voluntary information disclosure on the company's website can reduce information asymmetry. The information disclosed by the company is a signal which indicates that the company is better than other companies. Such disclosure is made to create transparency in the company and increase public confidence.*

*This study uses secondary data from published financial statements Indonesia Stock Exchange. The method used is content analysis of the company's web site. The variable used is the status of the listing companies in the Corporate Governance Index, type of industry, firm size and profitability. Statistical tool used is multiple linear regression. Previous hypothesis test with descriptive statistical analysis, correlation, and classical assumption.*

*The results showed that the status of the listing companies in the Corporate Governance Index, types of non-financial industries and the size of the company may increase voluntary information disclosure in the company's web site significantly, while the profitability does not affect the level of voluntary disclosure in the company's web site.*

*Keywords: Internet, voluntary disclosure, corporate reporting, corporate governance.*