

## ABSTRACT

*This study aimed to analyze the influence of corporate governance mechanism consisting of managerial ownership, the number of independent commissioner, audit committee competency and the number of audit committee meeting to the level of internet financial reporting (IFR) disclosure on manufacture companies listed in Indonesian Stock Exchange in 2014. Internet disclosure index (IDI) used to analyze the level of IFR disclosure measured by website condition of each company. The company which increases voluntary information disclosure in company's website can reduce asymmetry information. Such disclosure is made transparency in company and increase public confidence.*

*The data used from this research is secondary data that collected using purposive sampling method. The sample used 95 companies from 140 population manufacture companies listed on Indonesian Stock Exchange in 2014. This research used multiplier regression to analyze the data.*

*The results showed that only the number of audit committee meeting have positive and significant impact to the level of IFR disclosure. Other variables such as managerial ownership, the number of independence commissioner and audit committee competency did not have impact to the level of IFR disclosure.*

*Keywords : internet financial reporting, corporate governance, managerial ownership, the number of independent commissioner, audit committee's meeting, audit committee's competency.*