

## **ABSTRACT**

*This study is to examine a firm's characteristics effect on the extent of financial disclosure on the website. The firm's characteristics are firm size, profitability, leverage, auditor size, liquidity, growth, and ownership structure. The dependent variable is the extent of financial disclosure on the website that categorical whether no financial information, summarized information only and detailed information. This topic is very important because financial reporting on the internet is an activity that has increased in recent years.*

*The population is public companies that listed in Jakarta Stock Exchange in 2011. There 80 companies were choose as sample in this study. The sample of the study collected using proportional stratified random sampling methods. The hypothesis of this study were tested by using logistic regression analysis.*

*The result of this study show that firm size, growth, auditor size variable statistically significant while the other variables (profitability, leverage, liquidity, ownership structure) were statistically not significant to the extent of financial disclosures on the website. The results indicate that the larger company and higher growth and auditor size more likely to disclosure the financial information on the website.*

*Keywords: financial reporting, website, the disclosure of financial information*