

ABSTRACT

Disclosure is a tool that can be used by management to improve corporate image. Management may disclose financial and non-financial information via the website, which is one form of the practice of Internet Financial Reporting (IFR). The higher level of disclosure made by the company, it shows a positive signal to distinguish between companies with one another in attracting investors. This study aims to determine the effect of independent variables, that is the size of banking, profitability, general banking type, listing status of banking, public accounting firm's reputation, as well as the auditor's opinion on the level of disclosure of financial and non financial information via the website of the Indonesian bankings which is the dependent variable.

This study is a quantitative study using secondary data, namely the 2010 annual report listed the banking industry in the Bank Indonesia website (www.bi.go.id) and financial and non-financial information contained in the bank's website. Number of samples used were as many as 74 banks are divided into a bank asing, bank campuran, bank BUMN (Persero), bank umum swasta nasional (BUSN) devisa, bank umum swasta nasional (BUSN) non devisa, and bank pembangunan daerah (BPD). Method of processing data using SPSS version 17.0 through multiple linear regression.

The results of hypothesis test showed that only the size of banks and banking listing status is significantly and positively influence the level of disclosure of financial and non financial information via the website of Indonesian banks. As for profitability, type of banking, public accounting firm's reputation, and auditor's opinion does not affect significantly and positively to the level of disclosure of financial and non financial information via the website of Indonesian banks.

Keywords: Voluntary Disclosure, Internet Financial Reporting (IFR), Websites, Banking