

ABSTRACT

This study aims to examine the key factors that affect Corporate Internet Reporting timeliness on non-financial companies that listed on Indonesia Stock Exchange. This study examined factors such as firm size, type of firm, profitability, leverage, liquidity, issuance of shares, ownership structure, and the number of board of directors as an independent variable, whereas the dependent variable of this study is Corporate Internet Reporting timeliness.

Sample from this study consist of non-financial companies listed on the Indonesia Stock Exchange that practices Corporate Internet Reporting in 2010. The data used in this study is secondary data with sample selection using purposive sampling method. Analysis tools used in this study is logistic regression analysis with a significance level of 5%.

The results of hypothesis testing showed variable firm size and profitability significant effect on the timeliness of Corporate Internet Reporting. But not found that type of firm, leverage, liquidity, the issuance of shares, ownership structure and the number of boards of directors affect the timeliness of Corporate Internet Reporting.

Key words: timeliness, corporate internet reporting, corporate governance.