ABSTRACT

Internet application in bussiness has influenced the traditional forms of presentation of corporate information. In addition, the rapid development of the Internet creates new ways for companies to communicate with investors. Internet could be used by companies for reporting financial information or usually called Internet Financial Reporting (IFR). Disclosure of information on the company's website is a signal of the firm to outsiders, one form of reliable financial information and will reduce the uncertainty about the prospects of companies that will come

The objectives of this study were to observe the effects of firm size, profitability, liquidity, industry type, leverage, auditor reputation, listing age, public ownership, foreign ownership to Internet Financial Reporting. This study uses secondary data are taken from the non financial companies listed in Bursa Efek Indonesia. 77companies as sample were taken using proportional stratified random sampling from the period 2009. The analytical method for this study uses The Logistic Regression with significance level of 5%.

The result of this study shows that the profitability and public ownership have positive and significant impact on the internet financial reporting. However, the firm size, liquidity, industry type, leverage, auditor reputation, listing age and foreign ownership haven't significant impact on the internet financial reporting.

Keywords : *Financial reporting, Voluntary disclosure, Internet financial reporting*