

ABSTRACT

Financial reporting on the internet as a medium of communication aimed primarily for investors who need the information from the financial statements as consideration for investors. The use of the Internet as a medium for reporting will facilitate investors in assessing the company's performance by looking at the company's website and open the financial statements are presented in the company's website. This study was conducted to analyze the effect of firm size, profitability, leverage, auditor size, public ownership, ICT industry and new shares offering on the level of disclosure web-based reporting in Indonesian company's.

The samples used in this study were 77 non-financial companies listed on the Indonesia Stock Exchange in 2013. With proportional stratified random sampling method, the sample firms are grouped according to the type of industry. Data used in this study is a secondary data, the annual reports of listed companies in Indonesia Stock Exchange in 2013 and observations on the company's website. The analytical method used is multiple linear regression.

The conclusion that can be drawn from this study is the variable firm size, profitability and ICT industry significant and positive impact on the level of disclosure based on the company's website in Indonesia, while the other variables are not shown to have a significant effect.

Keywords: *Website, Internet, Level Disclosure, Voluntary Disclosure, Web-based Disclosure.*