ABSTRACT

This study aims to analyze the factors that affect corporate governance disclosures in a public company's website in Indonesia. Factors analyzed in this study are the size of the company, ROE, listing age, floating capital, size of the board of commissioners and tipe of auditor.

Collecting data using a purposive sampling method in companies listed in Indonesia Stock Exchange at 2010. A total of 131 companies that are used as samples in this study. The method of analysis of this study used non-parametric test Kruskall-Wallis.

The results of these studied show that there were four variables that affected level of corporate governance disclosures in the company's website. These variables were firm size, listing age, size of board commisioners, and auditing. However, ROE and floating capital did not show significant influence to corporate governance disclosure in company's website. Key words: corporate governance, internet, disclosure