

ABSTRACT

This research aims to reveal the factors that affect the timeliness of corporate reporting on the Internet in companies listed in Indonesia Stock Exchange (BEI). This study uses firm characteristic variables and corporate governance to examine their effect on the timeliness of reporting companies on the internet.

Methods of data analysis used in this research is logistic regression. The data used are secondary data. Samples are manufacturing companies listed on the Stock Exchange in 2005-2009. Firm characteristic variables examined in this study is the size of the company, profitability, leverage, liquidity, and age of registered companies. While the corporate governance variables are ownership structure and size of the board of commissioners.

The results of this study indicate that there are positive effects of liquidity on the timeliness of CIR. However, other variables such as firm size, profitability, leverage, liquidity, the board of commissioners, and age has no effect on listed companies CIR timeliness.

Keywords: corporate reporting, timeliness, firm characteristics, corporate governance.