

ABSTRAK

Penelitian ini meneliti pengaruh ukuran perusahaan, profitabilitas, likuiditas, umur *listing*, dan *public ownership* terhadap pengungkapan informasi di *website* perusahaan. Sampel penelitian ini sebanyak 105 perusahaan diambil dari perusahaan sektor *consumer cyclicals*, *consumer non cyclicals*, dan *basic material* pada tahun 2019 yang memenuhi kriteria.

Hasil penelitian menunjukkan bahwa ukuran perusahaan memiliki pengaruh positif, sedangkan profitabilitas, likuiditas, umur *listing*, dan *public ownership* tidak berpengaruh terhadap *internet financial reporting*.

Kata kunci: *Internet Financial Reporting*, **Karakteristik Perusahaan**, **Profitabilitas**, *Public Ownership*.

ABSTRACT

This study examines the effect of firm size, profitability, liquidity, listing age, and public ownership on the disclosure of company financial reporting on their website. The sample of this research is 105 companies taken from consumer cyclicals, consumer non cyclicals, and basic material sector companies in 2019 that meet the criteria.

The results showed that firm size affects positively, while profitability, liquidity, company age, and public ownership do not affect on internet financial reporting.

Keyword: Internet Financial Reporting, Company Characteristics, Profitability, Public Ownership.