

## **INTISARI**

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* terhadap ketepatan waktu *corporate internet reporting*. Faktor-faktor yang digunakan meliputi: ukuran perusahaan, profitabilitas, *leverage*, likuiditas, penerbitan saham, struktur kepemilikan, ukuran dewan komisaris, dan proporsi dewan komisaris independen.

Pengumpulan data menggunakan metode *purposive sampling* terhadap perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2010 sampai 2011. Sebanyak 26 perusahaan manufaktur yang digunakan sebagai sampel. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa keberadaan ukuran dewan komisaris berpengaruh positif terhadap ketepatan waktu *corporate internet reporting*. Sedangkan ukuran perusahaan, profitabilitas, *leverage*, likuiditas, penerbitan saham, struktur kepemilikan, dan proporsi dewan komisaris independen tidak berpengaruh positif terhadap ketepatan waktu *corporate internet reporting*.

**Kata kunci:** ukuran perusahaan, profitabilitas, *leverage*, likuiditas, penerbitan saham, struktur kepemilikan, ukuran dewan komisaris, dan proporsi dewan komisaris independen.

## **ABSTRACT**

*This study aims to examine the effect of the corporate governance mechanism to the timeliness of corporate internet reporting. Factors which are used include: banking size ,profitability, leverage, liquidity, issuance of share, ownership structure, size board of commissioners, and proportion of independent commissioners .*

*Data were collected using purposive sampling method for banking companies listed on the Indonesia Stock Exchange period 2010 until 2011. There are 26 manufacturing companies that used as a sample. Hypothesis testing is done with multiple linear regression analysis.*

*The results show that , size board of commissioners positively affect the timeliness of corporate internet reporting. Meanwhile, banking size, profitability, leverage, liquidity, issuance of share, ownership structure and proportion of independent commissioners do not affect the timeliness of corporate internet reporting.*

**Keywords:** *banking size ,profitability, leverage, liquidity, issuance of share, ownership structure, size board of commissioners, and proportion of independent commissioners*