

**PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, *LEVERAGE*,
DAN LIKUIDITAS TERHADAP KETEPATAN WAKTU PELAPORAN
KEUANGAN MELALUI INTERNET PADA PERUSAHAAN
MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA
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ABSTRACT

This study aims to examine the affect of firm size, profitability, leverage and liquidity towards Corporate Internet Reporting timeliness of manuufacture company listed in Indonesia Stock Exchange on 2013. Based on the secondary data taken at IDX on 2013, from 106 firms manufacture listed in IDR only 66 firms reporting in timeliness. This study determines empirically and analyze factors that influence Corporate Internet Reporting (firm size, profitability, leverage, and liquidity towards Corporate Internet Reporting timeliness of manufacture company listed in Indonesia Stock Exchange on 2013. Sample selection using purposive sampling method. Analysis tools used in this study is logistic regression analysis with a significance level of 5%. The result of hypothesis testing showed variable firm size, profitability, and leverage significant effect on the timeliness of Corporate Internet Reporting, but not found that liquidity affect the timeliness of Corporate Internet Reporting.

Key words: timeliness, firm size, profitability, leverage,liquidity, financial reporting