
ANALISIS DETERMINAN KETEPATAN WAKTU *CORPORATE INTERNET REPORTING* PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Abstrak

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi ketepatan waktu corporate internet reporting pada perusahaan yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan ukuran perusahaan, tipe bisnis, profitabilitas, leverage, likuiditas, penerbitan saham, kepemilikan publik, proporsi komisaris independen, ukuran dewan komisaris, umur terdaftar perusahaan dan role duality sebagai variabel independen. Sampel penelitian yang digunakan perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia periode 2011-2012 sebanyak 226 perusahaan. Hasil analisis data atau hasil regresi menunjukkan bahwa ukuran perusahaan, tipe bisnis, kepemilikan publik, umur terdaftar perusahaan berpengaruh signifikan terhadap ketepatan waktu corporate internet reporting sedangkan variabel profitabilitas, leverage, likuiditas, penerbitan saham, proporsi komisaris independen, ukuran dewan komisaris dan role duality tidak mempengaruhi ketepatan waktu corporate internet reporting.

Keywords :
Corporate Internet
Reporting
Timeliness

Abstract

This research aimed to investigate the factors that affect Corporate Internet Reporting Timeliness on companies that listed on Bursa Efek Indonesia. This study uses firm size, type of business, profitability, liquidity, leverage, right issue, public ownership, proportion of independence commissioner, board composition, corporate listing age and role duality as independent variables. The samples of the study used are 226 of non financial companies registered in Bursa Efek Indonesia in 2011-2012 were selected by using purposive sampling method. Results of the study showed that firm size, type of business, public ownership, age listed companies significantly influence the timeliness of corporate internet reporting while variable profitability, leverage, liquidity, right issue, the proportion of independent directors, board size and role duality is not affect the timeliness of corporate internet reporting. For following research, it better to add the economic condition variable and the use of new technology information variable as well as to add the research year period.