

## **ABSTRACT**

*The study aims to examine the effect of financial performance and share ownership on the Internet Financial Reporting disclosure. The population of this study was using a manufacturer company which is listed in Bursa Efek Indonesia (BEI) in 2016. The samples of this study is determined by using Purposive Sampling method and has obtained 80 companies for the sample. The hypothesis by using multiple linear regression with the Statistic For Social Source (SPSS) version 23.0. The results shows that liquidity, leverage, managerial ownership and public ownership did not have an effect on the area of Internet Financial Report disclosure, mean while that profitability have an effect on the area of Internet Financial Reporting disclosure.*

***Keywords: liquidity, leverage, profitability, share ownership, internet financial report***