

ABSTRACT

This study aims to examine the effects of corporate characteristics (firm size, profitability, leverage and liquidity) on the disclosure of financial statements through the company website. Population in this research is Bank Perkreditan Rakyat (BPR) company that operated in West Java area 2016. Sampling technique in this research is purposive sampling and produced 73 BPR. In analyzing this research data using SPSS software version 23. The method of data analysis used is logistic regression analysis. The results of this study indicate that: (1) firm size does not affect the disclosure of financial statements through the company website, (2) profitability affects the disclosure of financial statements through the company website, (3) leverage does not affect the disclosure of financial statements through the company website; and (4) liquidity Does not affect the disclosure of financial statements through the company's website.

Keywords: Firm Size, Profitability, Leverage, Liquidity, Internet Financial Reporting