

## ABSTRACT

*This research aims to examine and obtain empirical study about the influence of size bank, financial performance, and internet visibility to e-transparency in Internet Financial Reporting (IFR) of Syaria Banking companies which listed the Sharia List Stock. The object of this research is The Islamic Banks in Indonesia. Collecting data used purposive sampling method, that Islamic Banks which has a website and a study period of 5 (five) years from 2010 – 2014. This study used a sample of 11banks. The data used is secondary data. The analysis tools in this study is use SPSS 22.0 program.*

*The data quality testing and hypothesis in this study using the Statistical Analysis Descriptive , Classical Assumption Test , Test Multiple Regression , and additional analysis - Path Analysis, used AMOS 22.0 program to determine the influence of direct / indirect between variables. The results showed that the variable size of the company significant positive effect on e - transparency in financial reporting practices based ( Internet Financial Reporting - IFR ) , but the variable performance of financial and internet visibility has no significantly influence of e - transparency .*

**Keywords:** *Size Bank, Financial Performance, Internet Visibility, ETransparency, Internet Financial Reporting (IFR), Islamic Banks.*