

ABSTRACT

Currently, reporting on the company's financial performance has been carried out through the internet media. This was done to facilitate investors in searching for information. The better report, the more attractive investor will be to the company. Internet Financial Reporting (IFR) and the level of website information disclosure is the way companies do in providing information to investors.

The purpose of this study is to determine the development of IFR and the level of disclosure of company website information, to determine the effect of IFR and the level of website information disclosure on the frequency of stock trading, both partially and simultaneously.

The population used in this study are companies in the banking sub sector in the Indonesia Stock Exchange (IDX) for the period 2009-2018. The sampling technique used was purposive sampling, then obtained 25 banking sub sector companies in the 2009-2018 period as a research sample. The data analysis technique used is descriptive statistical analysis, classic assumption test, multiple linear regression analysis, t test, F test and coefficient of determination.

The results of this study are that there is a significant negative effect of IFR on the frequency of stock trading. Then, there is a significant positive effect on the level of website information disclosure on the frequency of stock trading. Furthermore, there is a significant influence between IFR variables and the level of website information disclosure on the frequency of stock trading.

Keywords: IFR, website information disclosure level, frequency of stock trading, banking.