

ABSTRACT

The Internet has issued many companies conducting operations through the internet which can be used to facilitate external parties in obtaining company information. Internet Financial Reporting or IFR is a way that companies do to disclose financial information on the website owned by the company. Information presented using other reporting media, not only financial statements because it can be more useful.

The purpose of this study is to learn more about the effect of profitability, old listings, company size and leading auditors on internet financial reporting. This study uses a sample of companies published in Kompas100 in 2017-2018.

The technique used was purposive sampling which produced 141 samples of companies registered in Kompas100 for the 2017-2018 period. Data were analyzed using panel data regression method with Eviews 10. The results showed that the age of listing age and company size had no effect on internet financial reporting. Whereas the variable profitability and auditor's reputation affect internet financial reporting.

Keywords: *Internet Financial Reporting, Profitability, Age Recording, Company Size and Reputation Auditor.*