

ABSTRACT

The development of the internet is getting faster, the dissemination of information is also getting faster and various companies take advantage of this as a means of delivering company information through the internet or what is called Internet Financial Reporting. Investors certainly expect a good application of Internet Financial Reporting from the company so that it can assist investors in making investment decisions.

This study was conducted to determine the effect of leverage, liquidity and share ownership by the public on Internet Financial Reporting simultaneously or partially. The object of this study is a consumer cyclical sector company listed on the Indonesia Stock Exchange during the 2018-2021 period.

This study uses descriptive research methods using secondary data obtained from the company's official website. The population in this study is the Consumer Cyclical sector companies listed on the Indonesia Stock Exchange during the 2018-2021 period with a total population of 120 companies. This study uses the Purposive Sampling method with the acquisition of 92 companies for 4 years, so that the total sample data used is 368 sample units. This research uses panel data regression analysis method using Eviews Ver software. 9.

The results of this study indicate that leverage, liquidity and share ownership by the public simultaneously have a significant effect on Internet Financial Reporting. Partially shows that liquidity and share ownership by the public have an effect while leverage has no effect on Internet Financial Reporting.

Based on the results of research that has been done by researchers, the company is expected to further increase liquidity and pay attention to the level of share ownership by the public because it is related to the implementation of Internet Financial Reporting carried out. For investors, it is expected to invest in companies that have a good level of liquidity and with high public shareholdings because it affects the level of Internet Financial Reporting carried out by the company.

Keywords: Internet Financial Reporting, Leverage, Liquidity and Public Ownership.