

## **ABSTRACT**

*The rapid development of technology and also advances in the digital world have greatly influenced various sectors. One of them is the development of the internet which can be used as a means of disseminating company information which has created a form of communication between the company and the stakeholders in the company. This increasingly rapid technological development then provides a new alternative for companies in presenting information about companies both financial and non-financial in nature, this technology is used because it has effectiveness in the needs of users rather than company reports.*

*This study aims to determine the simultaneous and partial effects of profitability, independent commissioners, and listing age on the implementation of Internet Financial Reporting (IFR) in Mining Companies in the Coal Sub Sector for the 2018-2020 period.*

*In this study, the population that will be used is the coal sub-sector mining companies found on the IDX for the 2018-2020 period. The sample for this research is 17 companies multiplied by 3 years which makes 51 samples. The regression model analysis used in this study is panel data analysis and data processing to be used is the Econometric Views (Eviews) software version 10.*

*The results of the study using the panel data regression method obtained the results of the variable profitability, independent commissioners, and listing age simultaneously influencing Internet Financial Reporting in coal sub-sector mining companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020. Partially, profitability and listing age have an effect on internet financial reporting, while independent commissioners have no effect on internet financial reporting.*

*Keywords: Internet Financial Reporting, Independent Commissioner, Profitability, and Listing Age*