

ABSTRACT

Companies that have listed their shares on an exchange have an obligation to report financial information. This financial information will be used by investors in making investment decisions. As a form of implementing technology utilization, the Financial Services Authority requires companies that go public to have a website that represents the results of financial and non-financial performance. Presenting financial and non-financial information through the company's website is the application of internet financial reporting. However, there are still go public companies that have not implemented internet financial reporting.

This research was conducted to determine the simultaneous and partial effect of company size, listing age and auditor reputation on internet financial reporting. The population used in this study are infrastructure sector companies listed on the Indonesia Stock Exchange in the 2017–2021 period. During this period the infrastructure sector consisted of 61 companies. The sampling technique in this study used purposive sampling. The results of taking the sample, obtained a total of 195 observations consisting of 39 sample companies with a research period of five years.

Quantitative research method was applied in this research. The data analysis method in this study used descriptive statistical tests and panel data regression tests. The data that has been collected will be processed using Eviews software version 12.

The results of the study show that company size, listing age and auditor reputation together have an influence on internet financial reporting. Partially, listing age has a positive effect on internet financial reporting, while company size and auditor reputation have no effect on internet financial reporting.

On the results and discussion of the research, the authors suggest further researchers to re-test the variables that have no effect on this study. Future researchers can also add research periods and use other variables to get better results. It is suggested for the government to make more specific regulations regarding internet financial reporting, so that the quality of implementing internet financial reporting can increase.

Keywords: Company Size, Listing Age, Auditor Reputation, Internet Financial Reporting