

ABSTRACT

All aspects of life are developing increasingly rapidly in this era of globalization, including the social, cultural, economic, creative fields, and information and communication technology is developing at an increasing rate. Not only people but companies also need to familiarize themselves with using the internet for information disclosure. The internet is considered to have the ability to present accurate information at the right time, so that the information is considered relevant for decision making. Internet financial reporting is the reporting of company financial information via the internet or company website. internet financial reporting aims to voluntarily disclose and disseminate financial statement information to all shareholders, analysts, the general public, and all company stakeholders via the internet on the company's website.

This study aims to analyze the effect of profitability, company size, public ownership, and company age on internet financial reporting both simultaneously and partially. financial reporting both simultaneously and partially. Population in this study are manufacturing companies in the food and beverages subsector listed on the Indonesia Stock Exchange in 2019-2022.

The sampling technique used in this study was purposive sampling of 84 samples from 21 companies. sampling as many as 84 samples from 21 companies with a period of 4 years. Data processing methods used in this research This research is a quantitative method in the form of descriptive statistics, panel data regression analysis, classical assumption test, and classical assumption test. regression analysis, classical assumption test, and hypothesis testing using the coefficient of determination, statistical F test, and hypothesis testing. determination coefficient, statistical F test, and statistical t test which are processed using the Eviews 12 application.

The results of this study indicate that profitability, company size company size, public ownership, and company age simultaneously have a significant positive significant positive effect on internet financial reporting. Partially profitability, company size, and public ownership have a negative effect on internet financial reporting. negatively on internet financial reporting. While company age has a positive effect on internet financial reporting.

Investors are expected to use this research as a decision-making consideration when they want to invest in food and beverages companies. companies not only assess the company's finances but can consider how the company's performance is responsible for disclosing company information. Investors can invest in companies that have been established longer because the company will have higher information disclosure, so that it can facilitate and support investment decision making for investors.

Keywords- Internet Financial Reporting, Profitability, Company Size, Public Ownership, and Company Age.