ABSTRACT

Internet financial reporting is the reporting of information from a company through the internet. Companies are required to increase transparency and facilitate access to information for stakeholders by utilizing existing technology, namely by using the company's website. The use of IFR practices will certainly be much more effective than using traditional reporting. However, in practice, there are still some companies that have not been maximized in carrying out IFR practices.

This study examines the effect of environmental impact, profitability, ownership concentration, leverage, and company size on internet financial reporting on oil, gas, and coal sub-sector companies listed on the Indonesia Stock Exchange for 2021-2022.

This research obtained data from the company's website and the 2021-2022 annual report data. The population used in this study is oil, gas, and coal sub-sector companies listed on the Indonesia Stock Exchange. The sampling technique used was purposive sampling, resulting in a research sample of 86 observational data consisting of 43 companies for 2021-2022. The method used is a quantitative method with multiple linear regression analysis. The statistical test was conducted using IBM SPSS Statistics 23 software.

The results of this study show that the variables of environmental impact, profitability, ownership concentration, and leverage do not offer any significant influence on internet financial reporting. Variable company size has a significant influence on internet financial reporting.

The results of this study are expected to be used as an evaluation for companies, especially in terms of internet financial reporting practices. In addition, this research can be used as a guide for investors in making decisions to invest. Investing in transparent companies will be very profitable for investors.

Keywords: *internet financial reporting, environmental impact, profitability, ownership concentration, leverage, company size*