

ABSTRACT

Financial reporting through the internet (Internet Financial Reporting) is expected to be able to improve the company's communication with stakeholders, shareholders and other related parties, especially investors. With information about the company on every website owned by the company, it supports investors to find out more details about the company's information. This study aims to analyze several factors that can influence Internet Financial Reporting simultaneously and partially in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2022. These factors include the level of public share ownership, company growth and profitability.

This study uses a purposive sampling technique and produces 7 companies from 42 research data companies. The analysis method used in this study is descriptive analysis and multiple regression analysis.

The results of the study simultaneously reveal that public share ownership, company growth and profitability have an effect on internet financial reporting in food and beverage sub-sector manufacturing companies in 2016-2022. Partially, public share ownership and company growth have a negative effect on internet financial reporting, while profitability has a positive effect on internet financial reporting.

Based on the research conducted, this study is expected to provide information on factors that influence Internet Financial Reporting (IFR) and can improve the quality of reporting to external parties.

For academics, the results of this study are expected to increase knowledge, insight and references on factors that influence IFR, and further researchers can be used as references by adding other variables.

Keywords: *Internet Financial Reporting, Share Ownership Level, Company Growth, Profitability*