

ABSTRACT

Internet Financial Reporting (IFR) refers to the use of internet technology as a medium for disclosing and disseminating a company's financial and non-financial information. IFR serves as an alternative approach to traditional reporting by utilizing the company's website to enhance transparency, accessibility, and timeliness in financial communication.

This study aims to evaluate the influence of market activity, growth, role duality, and audit committee meeting frequency on the completeness of internet financial reporting. In this study, 120 observations from 30 infrastructure businesses listed on the IDX between 2020 and 2023 were acquired via purposive sampling. Making use of EViews 12, the analysis employed in this study comprised panel data regression and descriptive analysis.

The results of this study indicate that, simultaneously, market activity, growth, role duality, and audit committee meeting frequency have an effect on the completeness of internet financial reporting. Partially, growth has a significant effect on the completeness of internet financial reporting, while market activity, role duality, and audit committee meeting frequency do not have a significant effect on the completeness of internet financial reporting.

Keywords- Internet Financial Reporting, Market activity, Growth, Role Duality, Frekuensi Rapat Komite Audit.