

ABSTRACT

Internet Financial Reporting (IFR) is the presentation of company financial information through the internet to enhance transparency and accountability. IFR facilitates investors, regulators, and the public in accessing information quickly and in real time. IFR has become an essential medium in the digital era to support information disclosure. The implementation of IFR is considered capable of building a positive corporate image in the eyes of stakeholders.

This study aims to examine the influence of Environmental Impact, company growth, institutional ownership, and activity ratio on Internet Financial Reporting (IFR) in energy sector companies listed on the Indonesia Stock Exchange for the period 2020-2023, both simultaneously and partially.

This research uses a quantitative method with a descriptive approach. The sample consists of 51 energy sector companies selected using purposive sampling. Data analysis was conducted using panel data regression processed with Eviews 12 software.

The results show that Environmental Impact, company growth, institutional ownership, and activity ratio simultaneously influence Internet Financial Reporting (IFR). Partially, the activity ratio has a positive influence on IFR, while Environmental Impact, company growth, and institutional ownership do not significantly influence IFR.

The results of this study are expected to serve as a reference for companies, especially in the energy sector, to improve the quality of financial information disclosure through the internet. In addition, this research is expected to assist investors in analyzing the factors that affect corporate transparency.

Keywords: *Activity Ratio, Company Growth, Environmental Impact, Institutional Ownership, Internet Financial Reporting.*