

ABSTRACT

The internet offers various possibilities for companies to present financial information with higher quantities, is cost effective and can reach a broad range of users without geographical barriers. Internet financial reporting (IFR) is an alternative media that is used to carry out relations between investors and companies more efficiently and effectively. However, the reporting of financial and non-financial information using the internet (IFR) is not implemented by some companies in their websites. Means that there are other factors that influence the company's choice to use or implement internet financial reporting (IFR) or not.

The research objective is to determine the influence of profitability, leverage, company size, and public ownership simultaneous or partial on internet financial reporting at Kompas 100 Index companies listed on the Indonesia Stock Exchange during 2017.

This study uses secondary data in the form of financial information such as financial statements, annual reports, and non-financial information on the company's website. The sampling technique in this study was purposive sampling and obtained as many as 55 company samples. The analysis technique used in this study is multiple linear regression analysis using SPSS version 23 software application.

The results of this study indicate simultaneously the profitability, leverage, company size, and public ownership variables affect financial reporting on the internet. Then partially the variable profitability, leverage, and share ownership by the public does not affect financial reporting on the internet, while the variable size of the company affects the financial reporting on the internet.

Based on the results of this study, it is expected to be a reference for science and for further research it is recommended to use other independent variables by adding research periods to different research objects. It is recommended for company management to disclose information and use sophisticated technology to disclose financial reporting on the internet according to IFR index components for easy access in presenting efficient and effective financial information to investors.

Keywords: *Company Size, Internet Financial Reporting, Leverage, Profitability, Public Ownership.*