

ABSTRACT

The rapid development of technology and information in this globalization era can be seen from the increasing of the internet utilization by the public. The internet has become a necessity that can support all aspects of life. This is the main attraction of the business world in the disclosure of financial information via the internet or commonly called Internet Financial Reporting (IFR). By conducting IFR at the company's official website, the company can easily disseminate its financial information to shareholders, creditors and regulators on time and can be trusted.

This research was conducted to determine the effect of company's size, Profitability, Leverage, Liquidity, Company's age, public ownership and the Board of Independent Commissioners on IFR both simultaneously and partially. The object of this research was at the Mining Sector Company listed on the Indonesia Stock Exchange (IDX) from 2013-2017.

The sampling method used in this study was purposive sampling and obtained 31 companies with a period of 5 years. Therefore, 155 sample units were observed. The analysis model used was panel regression analysis using Eviews ver.10. The results of the study indicate that company's size, profitability, leverage, liquidity, company's age, public ownership and Board of Independent Commissioners simultaneously influence the IFR. The partial test results show that company's size, profitability, liquidity, company's age and share public ownership have a positive effect on internet financial reporting. While leverage and board of independent commissioner did not have a effect on internet financial reporting.

Keywords: *Board of Independent Commissioners, internet financial reporting, public ownership, leverage, likuidity, profitability, Company's size, Company's age.*