

## **ABSTRACT**

*The rapid development of technology and information in this era of globalization can be seen from the increasing use of the internet 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 internet financial reporting on the company's official website, the company can disseminate its financial information to shareholders, creditors and regulators easily, on time and can be trusted.*

*This research was conducted to determine the effect of Profitability, Industry Type, and Age of Company Listings on Internet Financial Reporting (IFR) both simultaneously and partially. The object of this research is companies listed on the Jakarta Islamic Index (JII) on the Indonesia Stock Exchange (IDX) in 2016-2018.*

*The sample selection technique used in this study was purposive sampling and obtained 30 companies with a period of 3 years so that a total of 90 sample units were observed. The analysis model used is panel data regression analysis using IBM SPSS ver.20.0 software.*

*The results of this study indicate simultaneously the profitability variables, industry type, and age of company listings have a positive effect on Internet Financial Reporting (IFR). Then partially the profitability and age variables of company listing have a positive effect on Internet Financial Reporting (IFR), while the industry type variable has no effect on Internet Financial Reporting (IFR). Based on the results of this study, it is expected to be a reference for scientific reference 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:** *internet financial reporting, industry type, profitability, company listing age.*