

## **ABSTRACT**

*The rapid development of the internet in the current era of globalization has made the community have made important needs in supporting all aspects of needs. With this, companies can make the internet as a place in the application of financial information and as a way of communicating with investors about financial conditions or commonly called Internet Financial Reporting (IFR). Internet Financial Reporting on the company's official website can help companies in disseminating information about financial conditions and company advantages where with this information can be a positive signal for companies to attract investors.*

*This research was conducted to determine the effect of company size, listing age and profitability on the implementation of Internet Financial Reporting (IFR) both simultaneously and partially. The object of this research is the LQ45 Index Company listed on the Indonesia Stock Exchange in the 2015-2018 period.*

*The sample selection technique used in this study was purposive sampling and obtained 30 companies with a period of 4 years so that a total of 120 sample units were observed. The analysis model used is panel data regression analysis using Eviews ver.11 software. The results of the study indicate that company size, listing age and profitability simultaneously influence the internet financial reporting. The partial test results show that company size, listing age and profitability have a positive and significant effect on internet financial reporting.*

*Keywords: company size, internet financial reporting, listing age and profitability.*