

ABSTRACT

Technological advances that are increasingly rapid in this era of globalization have made people make the internet an important need in supporting all community activities and activities. In addition to being used by the general public, internet is also a means used by companies to carry out company operational activities, one of which is to use the internet to disseminate information both information about company and company financial information to make it easier for internal and external parties of the company to find information. . Internet Financial Reporting (IFR) is a way for companies to disclose and disseminate information about the company's financial condition on the company's website. The information disseminated by the company can be a positive signal for the company to attract investors to invest in the company.

This study aims to find out about the influence exerted by profitability, age of listing, and reputation of auditors on Internet Financial Reporting (IFR) both simultaneously and partially. The objects sampled in this study are food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2018-2021 period.

The technique used in this study was purposive sampling and produced 84 data samples used. The data analysis model used in this study was multiple linear analysis and analyzed by using the SPSS 26 application.

This study provides the results that the variables of profitability, age of listing, and reputation of auditors have a simultaneous influence on internet financial reporting. The partial test results showed that the profitability variable had a significant positive effect on internet financial reporting, while the listing age not give any effect to internet financial reporting and auditor's reputation had a significant negative effect on internet financial reporting.

Based on the results of this study, it is advisable for subsequent research to add other independent variables that may have an influence on IFR and can conduct research on objects that different. For companies, it is recommended to increase the disclosure of financial information on the company's website so that investors can more easily get information and use the services of the big four kap to increase trust investor. For investors who are going to make a decision to invest, it is advisable to pay attention to the level of profitability of an enterprise

Keywords: *Internet Financial Reporting, Profitability, Auditor Reputation and Listing Age*