

ABSTRACT

Companies that have listed on an exchange should submit financial information. Investors need this information for making investment decisions. As a form of implementation of utilizing technology, the Financial Services Authority requires a public company to have a website that represents the results of financial and non-financial performance. Presenting financial and non-financial information through a website is the application of internet financial reporting. Although financial services authority has required a public company to implement internet financial reporting, the fact is public companies in sector infrastructure still have not implemented internet financial reporting or the information they disclose is less.

This study was conducted to determine the simultaneous and partial effect of firm size, listing age, and foreign listing status on internet financial reporting. The population in this study is infrastructure sector companies listed on the Indonesia Stock Exchange from 2016 to 2020. During this period, the infrastructure sector consisted of 57 companies. The sampling technique in this study used a purposive sampling. The results of the research sample collection obtained 175 observations data consisting of 35 companies with five years research period.

Quantitative research methods have been applied in this study. The quantitative method is a method of measuring research variables with data in the form of numbers and analyzing data using statistical tests. The data analysis method in this study used descriptive statistical tests and panel data regression tests. The data that has been collected will be processed using EViews version 10.

The results of this study show that company size, listing age, and foreign listing status jointly influence internet financial reporting. Partially, the listing age has a positive effect on internet financial reporting, while company size and foreign listing status have no effect on internet financial reporting.

Based on the research and discussion, authors suggest future researchers re-test the variables that had no effect on this study. Future researchers can also add research periods and use other variables in order to get better results. The government must make more specific regulations regarding internet financial reporting so that the quality of internet financial reporting implementation can improve. Companies can continue to improve the application of internet financial reporting and the information items disclosed must be more complete. Investors must be more selective in choosing company that will be used as a place to invest.

Keywords: Company Size, Listing Age, Foreign Listing Status, Internet Financial Reporting