## ***ABSTRACT***

*Evolution in this era of globalization make people familiar with the internet which is one of the most important aspect in supporting all needs. The presence of the internet, technological developments in this era are very fast, so that not only the public but companies also need to get used to using the internet for information disclosure. Public companies have an obligation to convey financial information to the public or specifically to investors for the purpose of making decisions when making investments. Internet financial reporting (IFR) is information from companies contained on websites provided to stakeholders with the aim of information disclosure and reducing information gaps. Internet financial reporting (IFR) is used by investors as a consideration in making decisions.*

*This study aims to analyze the influence of concentration of ownership, company size, and profitability on internet financial reporting. The population in this study are energy sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021.*

*The sampling technique in this study was purposive sampling, resulting in a total sample of 144 consisting of 48 companies with a 3 year period. The data processing method used in this study is a quantitative method in the form of descriptive statistics, panel data regression analysis, classic assumption test, and hypothesis testing using the coefficient of determination, statistical f test, and statistical t test. This research uses EViews 12 software.*

*The results of this study indicate that ownership concentration, company size, and profitability simultaneously affect internet financial reporting. Partially, company size has a significant positive effect on internet financial reporting, while ownership concentration and profitability have no effect on internet financial reporting.*

*Investors are expected to use this research as a consideration for making decisions when they want to invest in energy sector companies, especially to pay attention to how big the company is. This is because company size has a significant positive influence on the level of implementation of a company's Internet Financial Reporting.*

***Keywords:*** *internet financial reporting, ownership concentration, company size, profitability*