

ABSTRACT

The internet in accounting is used to convey a variety of information and communications that are currently used by companies to connect with shareholders and the general public who are interested in the company. This new idea is called internet financial reporting. Disclosure of internet financial reporting is done by means of companies disseminating financial report information to the public through the company's website.

This study aims to identify and obtain empirical evidence simultaneously and partially regarding the age of listing, profitability, and public ownership of shares on the application of internet financial reporting (study of apparel & luxury goods sub-sector companies listed on the Indonesian Stock Exchange in 2018-2022).

The population used is apparel & luxury goods sub-sector companies listed on the Indonesian Stock Exchange in 2018-2022. Based on the results of the purposive sampling technique, there were 16 companies and 80 samples that met the criteria. Hypothesis testing was carried out using descriptive analysis and panel data analysis which was processed using Eviews 12.

The results show that the age of listing, profitability, and public ownership of shares have a simultaneous effect on internet financial reporting. Partially, listing age and profitability have no effect on internet financial reporting. Meanwhile, public ownership of shares has a negative effect on internet financial reporting.

This research is expected to provide further information regarding the implementation of internet financial reporting and the factors that can influence it. For companies, it is advisable to be able to increase the transparency of financial reports and make more use of internet financial reporting. For investors, it is advisable to pay attention to the level of openness in the level of implementation of internet financial reporting of a company and pay attention to share ownership by the public, because many companies have low public share ownership but high information disclosure and internet financial implementation. Based on the results of this study, further researchers are advised to add to the sectors used so that they can be more varied, using variables outside the study, such as the characteristics of the board of commissioners, business strategy, audit opinion, and others.

Keywords: *Age of Listing, Internet Financial Reporting, Profitability, and Public Ownership of Shares*