

Abstract

Internet Financial Reporting (IFR) is the most effective and fastest medium to report various company activities, whether related to financial, business, or other non-financial information.

This study aims to evaluate the influence of environmental impact, role duality, firm size, and firm age on the completeness of internet financial reporting. Purposive sampling was used in this study, and 128 observations from 32 infrastructure companies listed on the IDX during the 2020-2023 period were obtained. Using EViews 12 software, the analysis conducted in this study includes panel data regression and descriptive analysis.

Findings of the study show that simultaneously, environmental impact, role duality, firm size, and firm age have a significant effect on the completeness of internet financial reporting information. Partially, environmental impact and firm age have a significant effect on the completeness of internet financial reporting information, while role duality and firm size do not have a significant effect on the completeness of internet financial reporting information.

Keywords- Internet Financial Reporting, - internet financial reporting, environmental impact, role duality, firmsize, firm age.