

ABSTRACT

**THE EFFECT OF ACCOUNTABILITY AND PROFITABILITY  
ON INTERNET FINANCIAL REPORTING**

(Empirical Study on Infrastructure Companies Listed on the IDX 2020-  
2022Period)

By:  
**JENNY ANDRIANI**

This study aims to determine the effect of Accountability and Profitability on Internet Financial Reporting in Infrastructure companies in Indonesia during the research period 2020 to 2022. The method used in this research was descriptive quantitative using SPSS version 20. The population in this study are all Infrastructure companies listed on the Indonesia Stock Exchange (IDX) in the period 2020-2022. The sample selection used was purposive sampling, and resulted in 50 companies as research samples. The results of this study indicated that the Accountability variable had an effect on Internet Financial Reporting, meanwhile Profitability did not affect Internet Financial Reporting.

**Keywords:** Accountability, Profitability, Internet Financial Reporting

