ABSTRACT

FACTORS AFFECTING FINANCIAL REPORTING THROUGH INTERNET FINANCIAL REPORTING IN AGRICULTURAL SECTOR COMPANIES LISTED IN THE INDONESIA STOCK EXCHANGE IN 2018

By

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Based on the phenomenon, there are at least companies that conduct Internet Financial Reporting on Agriculture sector companies listed on the Indonesia Stock Exchange. The objective of this study was to determine the factors that affected the financial reporting through the internet (Internet Financial Reporting) on the agricultural sector companies listed on the Indonesia Stock Exchange (IDX). The type of the research was quantitative descriptive. The sample in this study was the Agriculture sector companies listed on the Indonesia Stock Exchange (IDX). The analytical tool used in this study was the multiple linear regression using the t-test. The calculation results showed that the profitability, the leverage, the liquidity, and the institutional ownership did not have a significant effect on the practice of Internet Financial Reporting (IFR) on Agricultural sector companies listed on the Indonesia Stock Exchange (IDX), while the company size significantly affected the practices of Internet Financial Reporting (IFR) in the agricultural sector which was listed on the Indonesia Stock Exchange (BEI) in 2018.

Keywords: Internet Financial Reporting, Profitability, Company Size, Leverage, Liquidity, and Institutional Ownership.