

**PENGARUH PROFITABILITAS,
LEVERAGE, UKURAN PERUSAHAAN, RASIO AKTIVITAS, DAN RASIO
PERTUMBUHAN PERUSAHAAN TERHADAP *INTERNET FINANCIAL REPORTING***

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh Profitabilitas, *Leverage*, Ukuran Perusahaan, Rasio Aktivitas dan Rasio Pertumbuhan Perusahaan Terhadap *Internet Financial Reporting* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2015-2018. Populasi dalam penelitian ini adalah perusahaan manufaktur di Bursa Efek Indonesia (BEI) pada tahun 2015-2018. Teknik sampling yang digunakan adalah *Purposive Sampling*, sehingga diperoleh sampel sebanyak 91 perusahaan manufaktur dengan total 364 observasi penelitian. Metode analisis menggunakan metode regresi linear logistik. Hasil pengujian ini membuktikan bahwa Profitabilitas berpengaruh terhadap *Internet Financial Reporting*. Sedangkan *Leverage*, Ukuran Perusahaan, Rasio Aktivitas dan Rasio Pertumbuhan Perusahaan tidak berpengaruh terhadap *Internet Financial Reporting*.

Kata Kunci : *Internet Financial Reporting*, Profitabilitas, *Leverage*, Ukuran Perusahaan, Rasio Aktivitas, Rasio Pertumbuhan Perusahaan.

**THE EFFECT OF PROFITABILITY, LEVERAGE, COMPANY SIZE, ACTIVITY
RATIO, AND COMPANY GROWTH RATIO ON INTERNET FINANCIAL
REPORTING**

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ABSTRACT

The purpose of this study was to obtain empirical evidence regarding the effect of Profitability, Leverage, Company Size, Activity Ratio, and Company Growth Ratio on Internet Financial Reporting to the listed manufacturing companies on the Indonesia Stock Exchange (IDX) in 2015-2018. The population in this study was manufacturing companies on the Indonesia Stock Exchange (IDX) in 2015-2018. The sampling technique was purposive sampling using a sample of 91 manufacturing companies with a total of 364 research observations. The method of analysis used the logistic linear regression method. The result of this study found that Profitability had an effect on Internet Financial Reporting. Meanwhile, Leverage, Company Size, Activity Ratio, and Company Growth Ratio did not affect effect on Internet Financial Reporting.

**Keywords: Internet Financial Reporting, Profitability, Leverage, Company Size, Activity
Ratio, Company Growth Ratio**