

INTISARI

Penelitian ini menguji pengaruh ukuran perusahaan, profitabilitas, likuiditas, dan *leverage* terhadap kualitas *internet financial reporting*. Penelitian ini menguji apakah terdapat pengaruh ukuran perusahaan, profitabilitas, likuiditas, dan leverage terhadap kualitas internet financial reporting. Adanya halaman investor dalam website memungkinkan pemegang saham untuk mengakses informasi perusahaan dengan mudah. Oleh karena itu, informasi yang sesuai dan berkualitas menjadi sangat penting. Penelitian ini menilai kualitas informasi berdasarkan kelengkapan, transparansi, relevansi, dan akurasi menggunakan indeks penilaian. Sampel penelitian ini terdiri dari 42 perusahaan most leading companies 2013 yang terdaftar di Bursa Efek Indonesia. Sebagian besar perusahaan yang diteliti memiliki nilai indeks yang tinggi. Hasil penelitian menunjukkan bahwa ukuran perusahaan, likuiditas, dan leverage berpengaruh signifikan dan positif terhadap kualitas internet financial reporting. Sedangkan profitabilitas berpengaruh positif namun tidak signifikan terhadap kualitas internet financial reporting.

Kata kunci: internet financial reporting, pengungkapan informasi keuangan, ukuran perusahaan, profitabilitas, likuiditas, leverage

ABSTRACT

This study examines whether there is existed impact of company's size, profitability, liquidity, and leverage to the quality of internet financial reporting. Due to investor relations section on the company's website, shareholders have an access to company's current information. Therefore, qualified and compatible information become important. This study evaluating the quality of internet financial reporting comprising, completeness, transparency, relevancy, and accuracy using index scoring method. Sample of the study consists of 42 most leading companies 2013 listed in Indonesia Stock Exchange. Most of the examined companies were characterized by a high level of index score. Results of the study shows that company's size, liquidity, and leverage are significantly and positively correlated with the quality of internet financial reporting. Profitability of the examined companies was found to be positively but insignificantly correlated with the quality of internet financial reporting.

Keywords: internet financial reporting, financial disclosure, company's size, profitability, liquidity, leverage