Pengaruh Umur *Listing*, Jenis Industri dan Struktur Kepemilikan Terhadap *Internet Financial Reporting*

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Umur *Listing*, Jenis Industri dan Struktur Kepemilikan terhadap *Internet Financial Reporting* (IFR) pada seluruh perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia periode 2014-2016. Sampel dalam penelitian ini berjumlah 120 perusahaan non-keuangan yang terdapat di Bursa Efek Indonesia periode 2014-2016 yang dipilih dengan menggunakan metode *purposive sampling*. Dengan penambahan variabel pengendali berupa ukuran perusahaan. Data diperoleh sampel sebanyak 120 perusahaan dengan total sampel 360. Setelah menghilangkan data *outlier*, akhirnya menghasilkan 314 sampel yang siap dianalisis dan diuji. Teknik analisis yang digunakan adalah regresi linier berganda dengan tingkat signifikansi sebesar 5%. Keterbatasan dalam penelitian ini adalah (1) peneliti menemukan *website* perusahaan sedang *under construction* sehingga tidak dapat diakses dan (2) peneliti menemukan laporan keuangan atau laporan tahunan baik *website* perusahaan dan di BEI yang tidak konsisten sehingga mengurangi sampel penelitian. Hasil penelitian ini menunjukan bahwa (1) Umur *Listing* tidak berpengaruh signifikan terhadap *Internet Financial Reporting* (IFR), (2) Jenis Industri tidak berpengaruh signifikan terhadap *Internet Financial Reporting* (IFR), dan (3) Struktur Kepemilikan berpengaruh signifikan positif terhadap *Internet Financial Reporting* (IFR).

Kata kunci: Umur *Listing*, Jenis Industri, Struktur Kepemilikan, *Internet Financial Reporting*.

The Effect of Age Listing, Industry Type and Ownership Structure on Internet Financial Reporting

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Abstract

This study was conducted to examine the effect of variable Age Listing, Industry Type and Ownership Structure on Internet Financial Reporting on all non-financial companies listed in Indonesia Stock Exchange period 2014-2016. The sampling in this study of 120 non-financial companies listed in Indonesia Stock Exchange period 2014-2016 with purposive sampling method. With the addition of control variable firm size. Data obtained from the company's financial statements that have been publication. The number of samples was obtained from 120 companies with total 360 sample. After eliminating the outliers data, which eventually resulted 314 observations that ready to be analyzed and tested. The analysis technique that used in this study is multiple linear regression with a significance level of 5%. The limitations of this study is (1) researchers found the company webiste was under construction so it can not be accesssed and (2) the researcher finds the financial report or annual report of both the company website and in BEI which is inconsistenct thereby to reduce the research sample. The results in this study indicates that (1) Age Listing has no significant effect on Internet Financial Reporting (IFR), (2) Industry Type has no significant effect on Tax Internet Financial Reporting (IFR), and (3) Ownership Structure has significant positve effect on Internet Financial Reporting (IFR).

Keywords: Age Listing, Industry Type, Structure Ownership, Internet Financial Reporting.