

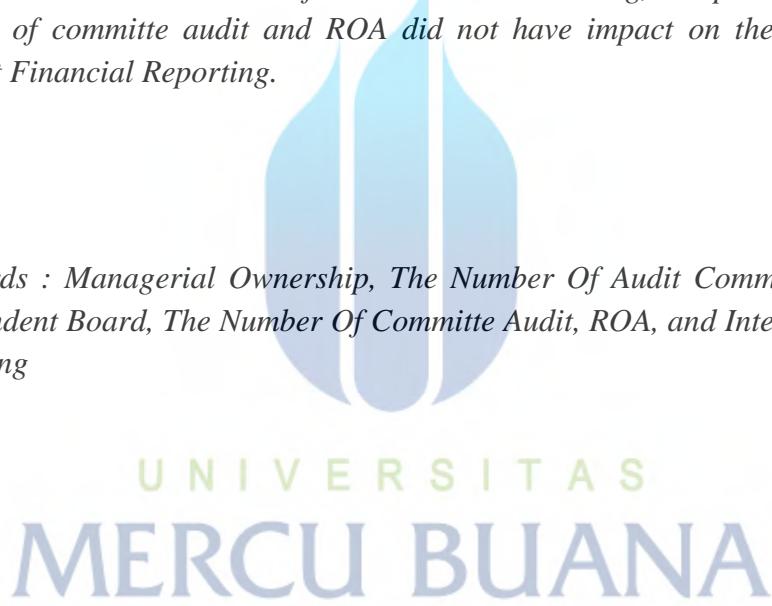
ABSTRACT

This research aims to analyze the influence managerial ownership, the number of audit committee meeting, independent board, the number of committe audit and ROA on the disclosure of Internet Financial Reporting.

The population on this research is all of conventional banking listed in Indonesian Stock Exchange Year 2014-2017. Based on purposive sampling method, the number of samples in this research of 26 companies. Testing the research hypotheses using multiple regression analysis by SPSS 24.

Result of hypothesis testing indicate that managerial ownership a significant effect on the disclosure of Internet Financial Reporting. Other variabels such as the number of audit committee meeting, independent board, the number of committe audit and ROA did not have impact on the disclosure of Internet Financial Reporting.

Keywords : Managerial Ownership, The Number Of Audit Committee Meeting, Independent Board, The Number Of Committe Audit, ROA, and Internet Financial Reporting



ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan manajerial, rapat komite audit, jumlah komisaris independen, jumlah komite audit dan ROA terhadap pengungkapan internet financial reporting.

Populasi dalam penelitian ini adalah seluruh perusahaan perbankan konvensional yang terdaftar di Bursa Efek Indonesia tahun 2014-2017. Berdasarkan metode purposive sampling, jumlah sample dalam penelitian ini sebanyak 26 perusahaan. Pengujian hipotesis penelitian menggunakan analisis regresi berganda melalui SPSS 24.

Hasil pengujian hipotesis menemukan bahwa hanya kepemilikan manajerial yang memiliki pengaruh signifikan terhadap pengungkapan internet financial reporting. Sementara variabel lainnya seperti rapat komite audit, jumlah komisaris independen, jumlah komite audit dan ROA tidak memiliki pengaruh terhadap pengungkapan internet financial reporting.

Kata Kunci: Kepemilikan Manajerial, Rapat Komite Audit, Jumlah Komisaris Independen, Jumlah Komite Audit, ROA, dan Internet Financial Reporting.