

## **ABSTRACT**

*This study aims to examine the effect of Profitability, Liquidity, Leverage and Public Ownership Level on Internet Financial Reporting Disclosures. This research was conducted in the basic industry and chemical sectors in the Indonesia Stock Exchange during the period 2016 - 2018.*

*The sample of this study amounted to 120 data from the basic and chemical sectors in the Indonesia Stock Exchange with the purposive sampling method. The analytical method used is multiple regression analysis. T-test statistics were performed before the analysis of multiple regression equations, in the first stage the classical assumptions were tested which consisted of normality, multicollinearity, heteroscedasticity, and autocorrelation.*

*Based on the results of the analysis, it is known that liquidity, leverage, and public ownership have no effect on Internet Financial Reporting. While profitability has a positive effect on internet financial reporting. The coefficient of determination that sees the effect of the independent variables used in the research model of the dependent variable is 15,6%, while the rest (84,4%) is explained by other variables.*

**Keyword : profitability, likuidity, leverage, public ownership, size**



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## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Tingkat Profitabilitas, Likuiditas, Leverage dan Public Ownership Terhadap Pengungkapan Internet Financial Reporting. Penelitian ini dilakukan pada sektor industry dasar dan kimia di Bursa Efek Indonesia selama periode 2016 – 2018.

Sampel penelitian ini berjumlah 120 data dari sektor dasar dan kimia di Bursa Efek Indonesia dengan metode purposive sampling. Metode analisis yang digunakan adalah analisis regresi berganda. Statistik uji-t dilakukan sebelum analisis persamaan regresi berganda, pada tahap pertama Asumsi klasik diuji yang terdiri dari normalitas, multikolinieritas, heteroskedastisitas, dan autokorelasi.

Berdasarkan hasil analisis, diketahui bahwa likuiditas, leverage, dan public ownership tidak berpengaruh pada Internet Financial Reporting. Sedangkan profitabilitas berpengaruh positif terhadap internet financial reporting. Koefisien determinasi yang melihat pengaruh variabel independen yang digunakan dalam model penelitian variabel dependen adalah 15,6%, sedangkan sisanya (84,4%) dijelaskan oleh variabel lain.

*Keyword : profitabilitas, likuiditas, leverage, public ownership, size*

