

INTISARI

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang berpengaruh terhadap pengungkapan *Internet Financial Reporting* (IFR) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan Bursa Malaysia periode 2014-2016. Variabel yang diuji dalam penelitian ini terdiri dari ukuran perusahaan, profitabilitas, likuiditas, *leverage*, dan umur *listing*. Penelitian ini menggunakan metode *purposive sampling*, diperoleh 60 perusahaan manufaktur Indonesia dan 99 perusahaan manufaktur Malaysia. Pengujian yang dilakukan antara lain: statistik deskriptif, asumsi klasik, koefisien determinasi, F *test*, regresi berganda, t *test*, dan chow *test*.

Hasil penelitian: 1) ukuran perusahaan berpengaruh positif terhadap pengungkapan IFR di Indonesia dan Malaysia, 2) profitabilitas tidak berpengaruh terhadap pengungkapan IFR, sedangkan di Malaysia berpengaruh, 3) likuiditas tidak berpengaruh terhadap pengungkapan IFR di Indonesia dan Malaysia. 4) *leverage* tidak berpengaruh terhadap pengungkapan IFR di Indonesia dan Malaysia, 5) umur *listing* tidak berpengaruh terhadap pengungkapan IFR di Indonesia dan Malaysia, 6) terdapat perbedaan pengungkapan IFR di Indonesia dan Malaysia, 7) terdapat perbedaan pengaruh ukuran perusahaan, profitabilitas, likuiditas, *leverage*, dan umur *listing* terhadap pengungkapan IFR di Indonesia dan Malaysia.

Kata kunci : *Internet Financial Reporting*, Ukuran Perusahaan, Profitabilitas, *Leverage*, Likuiditas, dan Umur *Listing*.

ABSTRACT

This study aimed to analyze the factors that affect the disclosure of Internet Financial Reporting (IFR) at manufacturing companies listed in Indonesia Stock Exchange and Malaysia Stock Exchange period 2014-2016. The variable examined in this research consisted company size, profitability, liquidity, leverage, and age of listing. This study using purposive sampling method, obtained 60 manufacturing companies in Indonesia and 99 manufacturing companies in Malaysia. Tests performed include: descriptive statistics, classical assumption, coefficient of determination, F test, multiple regression, t test, and chow test.

The result showed that firm size positively and significantly influence IFR disclosure in Indonesia and Malaysia. Profitability did not influence IFR disclosure, while in Malaysia positively and significantly influence. Liquidity did not influence IFR disclosure in Indonesia and Malaysia, leverage did not influence IFR disclosure in Indonesia and Malaysia. Listing age did not influence IFR disclosures in Indonesia and Malaysia. There are differences in IFR disclosure in Indonesia and Malaysia. There are differences in firm size, profitability, liquidity, leverage, and age of listing toward IFR disclosure in Indonesia and Malaysia.

Keywords: *Internet Financial Reporting, Firm Size, Profitability, Liquidity, Leverage, and Age of Listing.*