

## INTISARI

Penelitian ini bertujuan untuk menemukan bukti empiris terkait pengaruh *leverage*, reputasi auditor, efisiensi, *growth*, internasionalisasi dan tingkat pendidikan dewan komisaris terhadap *Internet Financial Reporting*. Populasi dalam penelitian ini adalah seluruh perusahaan berbasis syariah di Indonesia dan Malaysia. Pengambilan sampel menggunakan metode purposive sampling dan diperoleh sampel sejumlah 66 data perusahaan di Indonesia dan 73 data perusahaan di Malaysia. Data yang dianalisis dalam penelitian ini diolah dari laporan tahunan dan laporan keuangan perusahaan dan teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda menggunakan SPSS versi 24.

Hasil penelitian ini menunjukkan bahwa di Indonesia, reputasi auditor dan internasionalisasi berpengaruh positif dan signifikan terhadap *Internet Financial Reporting* sedangkan *leverage*, efisiensi, *growth* dan tingkat pendidikan dewan komisaris tidak berpengaruh secara signifikan terhadap *internet financial reporting*. Di Malaysia reputasi auditor, *growth* dan internasionalisasi berpengaruh positif dan signifikan terhadap *internet financial reporting* sedangkan *leverage*, efisiensi dan tingkat pendidikan dewan komisaris tidak berpengaruh secara signifikan terhadap *internet financial reporting*.

Kata kunci : *Internet Financial Reporting*, *leverage*, reputasi auditor, efisiensi, *growth*, internasionalisasi, tingkat pendidikan dewan komisaris

## **ABSTARCT**

*This study aims to find empirical evidence related to the influence of leverage, auditor reputation, efficiency, growth, internationalization and board of commissioner's level of Internet Financial Reporting. The population in this study are all sharia-based companies in Indonesia and Malaysia. Sampling using purposive sampling method and obtained sample of 66 company data in Indonesia and 73 company data in Malaysia. Data analyzed in this research is processed from annual report and company financial statements and analysis techniques used in this research is multiple regression analysis using SPSS version 24.*

*The results of this study indicate that in Indonesia, the reputation of auditors and internationalization has a positive and significant impact on Internet Financial Reporting while leverage, efficiency, growth and education level of board of commissioners have no significant effect on internet financial reporting. In Malaysia the reputation of auditors, growth and internationalization have a positive and significant impact on internet financial reporting while leverage, efficiency and education level of board of commissioner have no significant effect to internet financial reporting.*

*Keywords: Internet Financial Reporting, leverage, auditor reputation, efficiency, growth, internationalization, education level board of commissioners*