

## **ABSTRACT**

*The research aims to examine the influence of leverage, auditor's reputation, efficiency, internationalization and growth toward Internet financial reporting. The object of this research is companies listed of Islamic securities 2013-2014. Subjects of this study used data from the company's website and annual report 2013-2014. The selection of the sample in this study using purposive sampling method in order to obtain the total sample of 92 companies with a total of 92 observations of financial statements and annual reports as well as the company website data of companies listed of Islamic securities. Data analysis method used multiple linear regression. The results of this study indicate that leverage, internationalization have positive and significant impact on the internet financial reporting, auditor's reputation has negative significant impact on the internet financial reporting. While other variables such as efficiency, growth do not affect the Internet financial reporting.*

*Key words : Internet Financial Reporting, leverage, auditor's reputation, efficiency, internationalization, and growth.*