PENGARUH LEVERAGE, REPUTASI AUDITOR, UMUR LISTING, DAN KEPEMILIKAN ASING TERHADAP PRAKTIK INTERNET FINANCIAL REPORTING

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ABSTRAK

Pemanfaatan internet dalam dunia bisnis dan usaha telah memberikan interfensi yang sangat besar dalam pelaporan dan penyajian informasi perusahaan yang dulunya bersifat tradisional yaitu dengan menggunakan kertas maupun buku-buku yang disebarkan ke para pengguna yang berkepentingan. Perkembangan teknologi dan infomasi ini semakin hari semakin cepat dan memaksa seluruh pihak serta pemain di berbagai bidang untuk beralih ke *technology based* .

Penelitian ini bertujuan untuk menganalisis *leverage*, reputasi auditor, umur listing dan kepemilikan asing terhadap praktik *internet financial reporting*. Populasi penelitian ini adalah perusahaan manufaktur tipe industri dasar yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2010-2013. Sampel dipilih dengan metode *purposive sampling* selama empat tahun sehingga diperoleh 120 sampel. Penelitian ini menggunakan metode analisis deskriptif, , analisis model regresi logistik (*logistic regression*) dengan tingkat signifikansi 5%, uji hipotesis (uji t-*statistic*) dengan menggunakan program *Eviews 6*.

Berdasarkan hasil pengujian hipotesis menunjukkan bahwa variabel reputasi auditor, umur listing dan kepemilikan asing berpengaruh signifikan terhadap praktik *internet financial reporting* (IFR). Sedangkan variabel leverage tidak menunjukkan adanya hubungan yang signifikan terhadap praktik *internet financial reporting*.

Kata Kunci: *leverage*, reputasi auditor, umur listing kepemilikan asing, IFR

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THE EFFECT OF LEVERAGE, AUDITORS REPUTATION, AGE LISTING,AND FOREIGN OWNERSHIP OFINTERNET FINANCIAL REPORTING PRACTICES

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ABSTRACT

The use of the internet in the business area has given a huge interference in the reporting and presentation of information that used to be a traditional company in using paper and books distributed to the users concerned. The development of information technology and is increase rapidly and forcing all parties and players in various fields to switch to technology-based.

This study aims to analyze leverage, auditor reputation, age listings and foreign ownership of Internet financial reporting practices. The population of this research is basic industrial-type manufacturing companies listed in Indonesia Stock Exchange (IDX) during the period 2010-2013. Samples were selected by purposive sampling method for four years in order to obtain 120 samples. This study uses descriptive analysis, logistic regression model analysis (logistic regression) with a 5% significance level, test the hypothesis (t-statistic) using Eviews 6 program.

Based on the hypothesis testing results show that the variable auditor reputation, age listings and foreign ownership have a significant effect on the practice of Internet financial reporting (IFR). Leverage have no significant effect on the internet financial reporting practices.

Keywords: leverage, auditor reputation, aged listing of foreign ownership, IFR

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