

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *leverage*, reputasi auditor, dan kepemilikan publik terhadap *internet financial reporting*. Data yang digunakan dalam penelitian ini adalah data sekunder dengan populasi berupa perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017. Sampel dipilih menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 41 perusahaan. Data diproses dengan menggunakan analisis regresi berganda. Berdasarkan penelitian yang dilakukan, hasil penelitian menunjukkan bahwa reputasi auditor berpengaruh positif terhadap *internet financial reporting* sedangkan *leverage* dan kepemilikan publik tidak berpengaruh terhadap *internet financial reporting*.

Kata kunci : *Internet Financial Reporting*, *Leverage*, Reputasi Auditor, Kepemilikan Publik

ABSTRACT

This research aims to examine the influence of leverage, auditor reputation, public ownership. The data used in this study are secondary data with a population of mine companies listed on the Indonesian Stock Exchange (IDX) in the period of 2017. The sample was selected using a purposive sampling method and obtained a sample of 41 companies. Data is processed using multiple regression analysis. Based on the analysis that has been done, the result show that auditor reputation has a positive and significant impact on internet financial reporting while leverage and public ownership have no significant effect to internet financial reporting.

Keywords: *Internet Financial Reporting, Leverage, Auditor Reputation, and Public Ownership*