

ABSTRAK

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Pengaruh Profitabilitas, *Leverage*, Umur *Listing* Perusahaan, dan Reputasi Auditor Terhadap Pengungkapan *Internet Financial Reporting* (IFR) Serta Tinjauannya Dari Sudut Pandang Islam.

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, *Leverage*, Umur *Listing* Perusahaan, dan Reputasi Auditor terhadap pengungkapan *Internet Financial Reporting* (IFR) secara parsial maupun simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan pada kategori non manufaktur yang tercatat di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 33 perusahaan tahun 2019 dan perolehannya menggunakan metode *purposive sampling*. Metode analisis yang digunakan adalah teknik analisis regresi linear berganda.

Hasil dari penelitian ini menunjukkan secara simultan variabel Profitabilitas, *Leverage*, Umur *Listing* Perusahaan, Dan Reputasi Auditor berpengaruh terhadap pengungkapan IFR. Selanjutnya, secara parsial Profitabilitas Dan Umur *Listing* Perusahaan tidak berpengaruh terhadap pengungkapan IFR. Sedangkan *Leverage* dan Reputasi Auditor berpengaruh terhadap pengungkapan IFR. Serta secara keseluruhan dalam perspektif Islam bahwa Profitabilitas, *Leverage*, Umur *Listing* Perusahaan, dan Reputasi Auditor terhadap pengungkapan *Internet Financial Reporting* (IFR) sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata kunci: Profitabilitas, *Leverage*, Umur *Listing* Perusahaan, Reputasi Auditor, *Internet Financial Reporting*

ABSTRACK

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The Influence of Profitability, Leverage, Firm Listing Age and Auditor Reputation on Internet Financial Reporting (IFR) Disclosures and Its Overview from an Islamic Perspective.

Abstract Description

This study aims to examine the Effect of profitability, Leverage, Firm Listing Age, And Auditor Reputation on Internet Financial Reporting Disclosures partially and simultaneously. The research method used was quantitative research methods, using secondary data taken from non manufacturing companies, which are listed in Indonesia Stock Exchange. Thirtythree companies were selected as sample for this study using annual report for the year of 2019, based on purposive sampling method. The analysis method of this used multiple linear regression.

The result of this study showed that Profitability, Leverage, Firm Listing Age, and Auditor Reputation have simultaneously influence on on Internet Financial Reporting (IFR) disclosures. While, partially the Profitability and Firm Listing Age have no effect on on Internet Financial Reporting (IFR) disclosures. Furthermore, Leverage and Auditor Reputation have a significant effect on on Internet Financial Reporting (IFR) disclosures. The overall in the Islamic perspective, namely Profitability, Leverage, Firm Listing Age, and Auditor Reputation on Internet Financial Reporting (IFR) disclosures has fulfilled the Islamic Sharia as a whole as stated in the Al-Qur'an and Hadith.

Keywords: Profitability, Leverage, Firm Listing Age, Auditor Reputation and Internet Financial Reporting