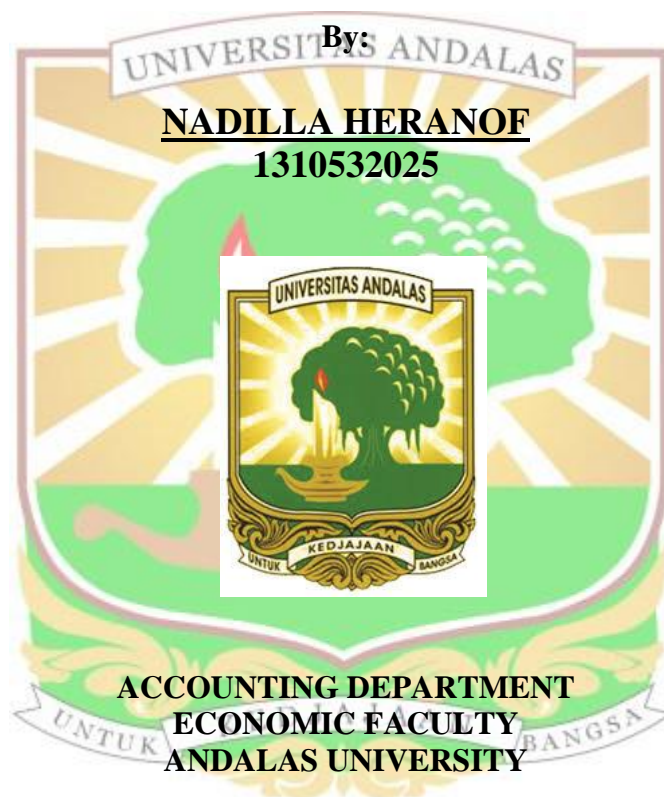


**“THE RELATIONSHIP OF INTERNET FINANCIAL
REPORTING (IFR) AND THE LEVEL OF DISCLOSURE OF
WEBSITE-BASED INFORMATION ON FREQUENCY OF
COMPANY’S STOCK TRADING”**

**(Empirical study in Consumer Goods Industry, Food and Beverage Sector
Listed in IDX 2012 – 2015)**




THESIS

Thesis Advisor : Verni Juita, SE., M. Com (Adv), Akt

PADANG

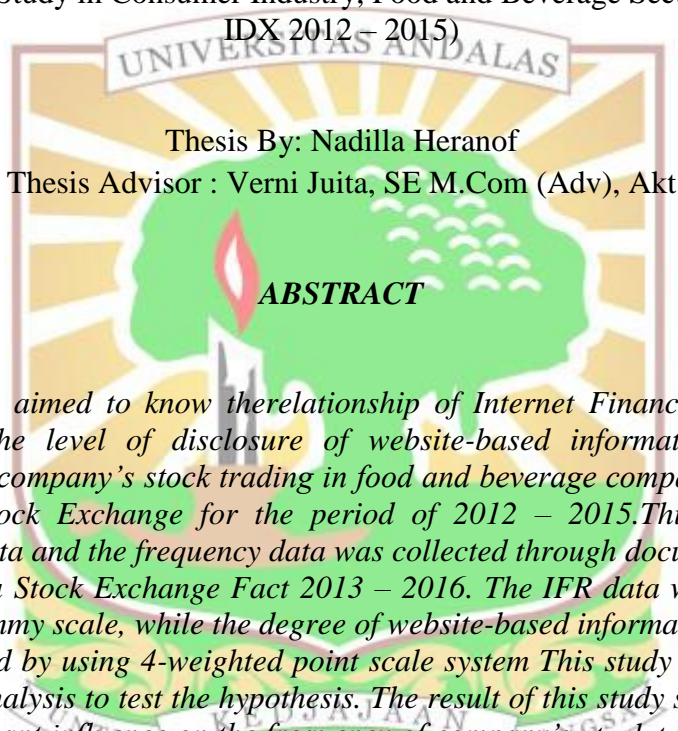
2017

	Alumna's University Number:	NADILLA HERANOF	Alumna's Faculty Number:
	BIODATA		

a) Place/Date of Birth: Padang/10Juni 1995 b) Parent's Name: Heranof Firdaus c) Faculty: Economics d) Major: Accounting e) ID Number: 131053201 f) Graduation Date: 23 Oktober 2017 g) Grade: Very Satisfy h) GPA: 3.18 i) Length of Study: 4 years 2 months j) Parent's Address: Komplek Banuaran Indah Blok N/11, Kel. Banuaran Nan XX, Kec. Lubuk Begalung, Kota Padang, Sumatera Barat

THE RELATIONSHIP OF INTERNET FINANCIAL REPORTING (IFR) AND THE LEVEL OF DISCLOSURE OF WEBSITE-BASED INFORMATION ON FREQUENCY OF COMPANY'S STOCK TRADING

(Empirical Study in Consumer Industry, Food and Beverage Sector Listed in IDX 2012 – 2015)



Thesis By: Nadilla Heranof

Thesis Advisor : Verni Juita, SE M.Com (Adv), Akt

ABSTRACT

This study is aimed to know therelationship of Internet Financial Reporting (IFR) and the level of disclosure of website-based information with the frequency of company's stock trading in food and beverage companies listed in Indonesia Stock Exchange for the period of 2012 – 2015. This study used secondary data and the frequency data was collected through documentation on the Indonesia Stock Exchange Fact 2013 – 2016. The IFR data was measured using the dummy scale, while the degree of website-based information disclosed was measured by using 4-weighted point scale system This study used multiple regression analysis to test the hypothesis. The result of this study show that IFR has a significant influence on the frequency of company's stock trading and the level of disclosure of website-based information also has a significant effect on the frequency of food and beverage companies stock trading. The greater the extent of financial and general information about a company revealed through the website, it will likely to affect the investment decision made by investors, which can be seen from the frequency of its trading transaction.



Keywords: *Internet Financial Reporting, The level of disclosure of website-based information, Frequency of company's stock trading*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan Internet Financial Reporting (IFR) dan tingkat pengungkapan informasi melalui website pada frekuensi perdagangan saham perusahaan makanan dan minuman yang terdaftar di Bursa Efek Infonesia dari periode 2012 – 2015. Penelitian ini menggunakan data sekunder, dan tingkat pengungkapan informasi berbasis website dikumpulkan melalui dokumentasi pada Indonesia Stock Exchange (IDX) Fact tahun 2013 – 2016. Data IFR diukur menggunakan skala dummy, sedangkan tingkat pengungkapan informasi berbasis website diukur menggunakan skala poin 4-sistem. Penelitian ini menggunakan uji regresi linear berganda untuk menguji hipotesis. Hasil dari penelitian ini menunjukkan IFR memiliki pengaruh secara signifikan terhadap frekuensi perdagangan saham dan tingkat pengungkapan informasi berbasis website juga berpengaruh secara signifikan terhadap frekuensi perdagangan saham perusahaan makanan dan minuman. Semakin banyak informasi keuangan dan informasi general perusahaan yang diungkapkan melalui website, akan mempengaruhi keputusan investasi investor, yang dapat dilihat dari banyaknya frekuensi transaksi saham.

Kata Kunci: Internet Financial Reporting, Tingkat Pengungkapan Informasi Melalui Website, dan frekuensi perdagangan saham.

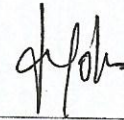
This thesis has already examined on October 13th, 2017. The abstract has already approved by thesis advisor and examiner:

Signature		
Name	Dr. Rita Rahayu, SE., M. Si., Ak	Verni Juita, SE M.Com (Adv), Akt

Acknowledged:

Head of Accounting

International Program: **Denny Yohana, SE., M.Si., CA., Ak**
NIP. 198003272006042001



Signature

Alumna has already registered at Faculty/University and gets alumna's number:

	Staff of Faculty/University:	
Alumna's Faculty Number:	Name:	Signature:
Alumna's University Number:	Name:	Signature: