

THE EFFECT OF SIZE, PROFITABILITY AND LEVERAGE ON DISCLOSURE OF SUSTAINABILITY REPORTING THROUGH THE INTERNET ON REGISTERED MINING SUB SECTOR COMPANIES ON THE INDONESIA STOCK EXCHANGE

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ABSTRACT

Developments in the field of information technology affect companies in running their business, a paradigm shift in recent years requires companies to also disclose non-financial information. Utilization of internet technology creates a new way for companies to facilitate communication with investors. The use of the internet as a medium for disclosing information will make it easier for investors to obtain company information. Investors can obtain the required information by viewing the information presented on the company's website page.

This study aims to determine and analyze the effect of company size, profitability and leverage on the disclosure of sustainability reporting via the internet in companies listed on the Indonesia Stock Exchange (IDX). The population in this study is a mining company listed on the Indonesia Stock Exchange in 2020. The data analysis technique is carried out using the classical assumption test, hypothesis testing using multiple linear regression analysis with the help of SPSS 25.0 for windows.

Determination of the number of samples using the proportional stratified random sampling method, then grouped according to the type of industry. This study uses secondary data in the form of annual reports of companies listed on the Indonesia Stock Exchange in 2020 and observations on company websites. The data analysis method used multiple linear regression.

Keywords: Sustainability Reporting, Internet, website, Company Size, Profitability, Leverage