

## Pengaruh internet financial reporting terhadap biaya modal = The influence of internet financial reporting on cost of capital

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### Abstrak

Penyampaian informasi keuangan melalui website perusahaan semakin banyak dilakukan perusahaan karena kelebihan-kelebihannya dibandingkan dengan media pelaporan konvensional. Bapepam-LK (kini OJK) bahkan telah mewajibkan pelaporan keuangan dalam website perusahaan melalui keputusan KEP-431/BL/2012. Penelitian ini bertujuan melihat pengaruh internet financial reporting terhadap biaya modal yang terdiri dari Biaya Ekuitas dan Biaya Utang. Indeks IFR mengadopsi penelitian Prasetya et al., (2010) dimana IFR dibagi menjadi 3 aspek yaitu aspek konten, aspek ketepatan waktu dan aspek presentasi. Variabel kontrol yang digunakan adalah Ukuran Perusahaan, Profitabilitas, Pertumbuhan Perusahaan, Leverage, Umur Perusahaan, Likuiditas dan Interest Coverage Ratio. Sampel yang digunakan adalah perusahaan yang terdaftar pada indeks Kompas 100 periode Agustus 2016-Januari 2017. Hasil penelitian membuktikan bahwa Internet Financial Reporting secara keseluruhan maupun setiap aspeknya tidak berpengaruh signifikan terhadap Biaya Ekuitas dan Biaya Utang. Hanya variabel Pertumbuhan perusahaan yang berpengaruh signifikan terhadap Biaya Ekuitas, dan hanya variabel Likuiditas yang berpengaruh signifikan terhadap Biaya Utang.

.....Submission of financial information through the company website more done by the company because of its advantages compared with conventional reporting media. Bapepam-LK (now OJK) has even required financial reporting on the company's website through the decision of KEP-431 / BL / 2012. This study aims to see the effect of Internet Financial Reporting on capital costs consisting Cost of Equity and Cost of Debt. The IFR index adopts Prasetya et al., (2010) where IFR is divided into 3 aspects: content, timeliness and presentation aspects. The control variables used are Company Size, Profitability, Corporate Growth, Leverage, Age of Company, Liquidity and Interest Coverage Ratio. The sample used is a company listed on the Compass index 100 period August 2016-January 2017. The results prove that Internet Financial Reporting as a whole and every aspect has no significant effect on the Cost of Equity and Cost of Debt. Only variable of company's growth has significant effect to Cost of Equity, and only Liquidity variable has significant effect to Cost of Debt.