

## ABSTRAK

**RUSNIAWATI.** *Pengaruh Leverage dan Profitabilitas Terhadap Internet Financial Reporting Pada Perusahaan Sektor Infrastruktur, Utilitas dan Transportasi yang Terdaftar Di Bursa Efek Tahun 2018.* Skripsi, Jakarta. Program Studi Pendidikan Ekonomi. Fakultas Ekonomi, Universitas Negeri Jakarta. 2019.

Penelitian ini bertujuan untuk mengetahui pengaruh *leverage* dan profitabilitas terhadap *internet financial reporting* pada perusahaan sektor infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia Tahun 2018, baik secara parsial maupun simultan. Dalam penelitian teknik pengambilan sampel menggunakan *simple purposive sampling*, dengan jumlah sampel sebanyak 51 perusahaan. Metode dalam penelitian ini adalah metode kuantitatif dengan analisis statistik deskriptif. Persamaan dalam regresi dalam penelitian adalah  $\hat{Y} = 0,699 + 0,021X_1 + 0,138X_2$ . Berdasarkan hasil Uji koefisien parsial (Uji T) pada *leverage* menunjukkan  $T_{hitung} < T_{tabel}$  yaitu  $1,878 < 2,010638$  dengan signifikansi 0,066 sehingga *leverage* tidak memiliki pengaruh signifikan terhadap *internet financial reporting*. Penelitian ini menunjukkan terdapat pengaruh positif dan signifikan antara profitabilitas dengan *internet financial reporting* yang menunjukkan  $T_{hitung} > T_{tabel}$  yaitu  $3,544 > 2,01063$  dengan signifikansi 0,001. Hasil analisis data simultan menunjukkan bahwa nilai  $F_{hitung} > F_{tabel}$  yaitu  $7,301 > 3,18$ , dengan nilai signifikansi  $0,002 < 0,05$  sehingga *leverage* dan profitabilitas secara simultan berpengaruh positif dan signifikan terhadap *internet financial reporting*. Pada uji koefisien korelasi berganda diperoleh nilai R sebesar 0,483, artinya *leverage* dan profitabilitas memiliki pengaruh yang sedang terhadap *internet financial reporting* dan koefisien determinasi ( $R^2$ ) sebesar 23,3%, hal ini menunjukkan variabel *leverage* dan profitabilitas mampu menjelaskan 23,3% variansi variabel *internet financial reporting*. Perusahaan harus terus meningkatkan kualitas informasi yang diungkapkan di *website* perusahaan karena tingkat kepercayaan kreditur dan investor bergantung pada keterbukaan perusahaan dalam menyampaikan informasi.

Kata Kunci : *Leverage*, Profitabilitas, *Internet Financial Reporting*

## **ABSTRACT**

**RUSNIAWATI.** *The Effect of Leverage and Profitability on the Internet financial Reporting on Infrastructure, Utility and Transportation Sector Company Listed On The Indonesia Stock Exchange Period 2018. Thesis, Jakarta. Study Program of Economics Education. Faculty of Economics, State University of Jakarta. 2019*

*The purpose of this research was to determine the effect of leverage and profitability on the internet financial reporting on infrastructure, utility and transportation sector companies listed on the Indonesia Stock Exchange Period 2018, both partially and simultaneously. In the research the sampling technique used simple purposive sampling, with a total sample of 51 companies. The method in this study is a quantitative method with descriptive statistical analysis. The regression equation in the study is  $\hat{Y} = 0.699 + 0.021X_1 + 0.138X_2$ . Based on the results of the partial coefficient test (T Test) on leverage shows  $T_{count} < T_{table}$  which is  $1.878 < 2.01063$  with a significance of 0.066 so leverage does not have a significant effect on the internet financial reporting. This study shows that there is a positive and significant influence between profitability and internet financial reporting which shows that  $T_{count} > T_{table}$  is  $3.544 > 2.01063$  with a significance of 0.001. The results of simultaneous data analysis show that the value of  $F_{count} > F_{table}$  is  $7.301 > 3.18$ , with a significance value of  $0.002 < 0.05$  so that leverage and profitability simultaneously have a positive and significant effect on internet financial reporting. In the multiple correlation coefficient test, the R value is 0.483, meaning that leverage and profitability have a moderate influence on the internet financial reporting and determination coefficient ( $R^2$ ) of 23.3%, this indicates that the leverage and profitability variables can explain 23.3% variable variance internet financial reporting. The company must continue to improve the quality of information disclosed on the company's website because the level of trust of creditors and investors depends on the company's openness in delivering information.*

*Keyword : Leverage, Profitability, Internet Financial Reporting*