

Khusnatul Mawaddah, 133321016, **Pengaruh *Internet Financial Reporting* dan Tingkat Pengungkapan Informasi *Website* terhadap *Earning Response Coefficient***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, November 2017

Abstraksi

Penelitian ini memiliki tujuan untuk menganalisis pengaruh *internet financial reporting* dan tingkat pengungkapan informasi *website* terhadap *earning response coefficient*. Metode pengambilan sampel dengan menggunakan teknik *purposive sampling*. Penelitian ini dilakukan pada 16 perusahaan manufaktur industri barang konsumsi di Bursa Efek Indonesia pada periode 2013-2016. Uji yang digunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa secara parsial maupun simultan *internet financial reporting* dan tingkat pengungkapan informasi *website* tidak berpengaruh terhadap *earning response coefficient*.

Kata kunci : *internet financial*, tingkat pengungkapan informasi *website*, *earning response coefficient*

Khusnatul Mawaddah, 133321016, *The Influence of Internet Financial Reporting and Degree of Information Disclosure on Website to Earning Response Coefficient*, Accounting, Faculty of Economics, Muhammadiyah University of Gresik, November, 2017

Abstract

This research has objective to know the influence of Internet Financial Reporting and degree of information disclosure on website to earning response coefficient. The sampling technique used purposive sampling technique. This research took a sample of 16 manufacturing companies consumer goods industry in Indonesia Stock Exchange in the period 2013 – 2016. Tests carried out using multiple linier regression analysis. The results showed that partially or simultaneously Internet Financial Reporting and degree of information disclosure on website has no influence on earning response coefficient.

Keywords : Internet Financial Reporting, Degree of Information Disclosure on Website, Earning Response Coefficient