

ABSTRAK

**PENGARUH *CORPORATE GOVERNANCE EFFICIENCY* TERHADAP
*INTERNET FINANCIAL REPORTING QUALITY***

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Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *Corporate Governance Efficiency* terhadap *Internet Financial Reporting Quality*. *Corporate Governance Efficiency* diukur menggunakan ukuran Jumlah, Independensi, Jumlah Rapat, dan Kehadiran Rapat Dewan Komisaris dan Komite Audit. *Internet Financial Reporting Quality* diukur menggunakan Indeks *Internet Content* dan *Internet Presentasion*.

Jenis penelitian ini merupakan studi empiris. Populasi penelitian ini diambil dari perusahaan yang terdaftar dalam Bursa Efek Indonesia sampai dengan tahun 2017, dengan kriteria yang telah ditentukan. Sampel penelitian ini sebanyak 85 perusahaan, sampel diambil dengan menggunakan cara *proportional random sampling*. Teknik analisis data yang dipakai dalam penelitian ini menggunakan regresi linear sederhana.

Melalui penelitian ini didapat bahwa *Corporate Governance Efficiency* memiliki pengaruh terhadap *Internet Financial Reporting Quality*. Hal ini disebabkan karena berbagai faktor efisiensi dalam *Corporate Governance* memiliki pengaruh dan dampak pada Kualitas *Internet Financial Reporting*.

Kata Kunci : *Corporate Governance Efficiency, Internet Financial Reporting Quality*

ABSTRACT**THE EFFECT OF CORPORATE GOVERNANCE EFFICIENCY ON
INTERNET FINANCIAL REPORTING QUALITY**

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This study aims to know the effect of corporate governance efficiency on internet financial reporting quality. Corporate governance efficiency is measured with size, independence, meeting frequency, and meeting diligence from board of directors and audit committee. Internet financial reporting quality is measured with index of internet content and internet presentation.

This study was empirical. Population was companies that were listed in Bursa Efek Indonesia 2017. The sample in this study was 85 companies, the sample was taken by proportional random sampling method. Data analyzing technique used simple linear regression.

The conclusion in this study was that corporate governance efficiency had effect on internet financial reporting quality. Many factors of efficiency in corporate governance affected on quality of internet financial reporting.

Key Word: *Corporate Governance Efficiency, Internet Financial Reporting Quality*