ABSTRACT

This study aims to examine the effect of the effectiveness of the audit committee on Internet Financial Reporting (IFR). The variables used in the test are the size of the audit committee, the independent audit committee, the financial expertise of the audit committee, and the frequency of audit committee meetings as independent variables, and Internet Financial Reporting (IFR) as the dependent variable.. The population used in this study were manufacturing companies in 2018-2019 with a total sample of 216 samples. Sampling is based on purposive sampling method with certain criteria. Panel data regression analysis with the GLS approach is the analytical method used in the study.

The results showed that the size, independence, and financial expertise of the audit committee do not influence IFR. So that these three variables are not effective in increasing the IFR score. Meanwhile, the frequency of audit committee meetings has a positive and significant effect on IFR, and indicates that the frequency of meetings is an important characteristic in assessing the effectiveness of the audit committee on IFR.

Keywords: internet financial reporting, audit committee size, independent audit committee, audit committee financial expertise, audit committee meeting frequency

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