

ABSTRAK

Rifaldi Akbar NIM: 7172220005. Pengaruh *Internet Financial Reporting*, Tingkat Pengungkapan Informasi *Website*, Jumlah Saham Beredar, dan Pertumbuhan Penjualan terhadap Frekuensi Perdagangan Saham pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2015-2019. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2021.

Permasalahan dalam penelitian ini adalah kemajuan teknologi internet memaksa perusahaan untuk menyediakan informasi keuangan dan non keuangan yang lebih *update* dan detail di situs resmi perusahaan sebagai sarana informasi bagi pengguna. Tujuan penelitian ini untuk mengetahui Pengaruh *Internet Financial Reporting*, Tingkat Pengungkapan Informasi *Website*, Jumlah Saham Beredar, dan Pertumbuhan Penjualan terhadap Frekuensi Perdagangan Saham pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2015-2019.

Populasi penelitian ini adalah perusahaan manufaktur tahun 2015-2019. Pengambilan sampel menggunakan teknik *purposive sampling*. Jumlah sampel yang digunakan sebanyak 290 sampel. Metode pengumpulan data dalam penelitian ini adalah studi dokumentasi. Teknik analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik, pengujian regresi linear berganda data panel dan uji hipotesis.

Hasil penelitian secara parsial menunjukkan bahwa (1) *Internet Financial Reporting* tidak berpengaruh positif signifikan terhadap frekuensi perdagangan saham, terbukti tingkat signifikansi sebesar $0.6874 > 0,05$. (2) Tingkat Pengungkapan Informasi *Website* berpengaruh positif signifikan terhadap frekuensi perdagangan saham, terbukti tingkat signifikansi sebesar $0.0350 < 0,05$ (3) Jumlah Saham Beredar berpengaruh positif signifikan terhadap frekuensi perdagangan saham, terbukti tingkat signifikansi sebesar $0.0372 < 0,05$. (4) Pertumbuhan Penjualan tidak berpengaruh positif signifikan terhadap frekuensi perdagangan saham, terbukti tingkat signifikansi sebesar $0.0607 > 0,05$.

Maka dapat disimpulkan *Internet Financial Reporting* tidak berpengaruh positif signifikan terhadap frekuensi perdagangan saham. Tingkat Pengungkapan Informasi *Website* berpengaruh positif signifikan terhadap frekuensi perdagangan saham. Jumlah Saham Beredar berpengaruh positif signifikan terhadap frekuensi perdagangan saham. Pertumbuhan Penjualan tidak berpengaruh positif signifikan terhadap frekuensi perdagangan saham

Kata Kunci: Frekuensi Perdagangan Saham, *Internet Financial Reporting*, Tingkat Pengungkapan Informasi *Website*, Jumlah Saham Beredar, Pertumbuhan Penjualan

ABSTRACT

Rifaldi Akbar NIM: 7172220005. The Effect of Internet Financial Reporting, Website Information Disclosure Level, Number of Outstanding Shares, and Sales Growth on the Frequency of Stock Trading in Manufacturing Companies on the Indonesia Stock Exchange in 2015-2019. Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University 2021.

The problem in this research is that advances in internet technology force companies to provide more updated and detailed financial and non-financial information on the company's official website as a means of information for users. The purpose of this study was to determine the Effect of Internet Financial Reporting, Website Information Disclosure Level, Number of Outstanding Shares, and Sales Growth on the Frequency of Stock Trading in Manufacturing Companies on the Indonesia Stock Exchange in 2015-2019.

The population of this study are manufacturing companies in 2015-2019. Sampling using purposive sampling technique. The number of samples used as many as 275 samples. The data collection method in this research is a documentation study. Data analysis techniques used are descriptive statistics, classical assumption test, multiple linear regression testing panel data and hypothesis testing.

The results of the study partially show that (1) Internet Financial Reporting has no significant positive effect on stock trading frequency, it is proven that the significance level is $0.6874 > 0,05$. (2) The level of Website Information Disclosure has a significant positive effect on the frequency of stock trading, it is proven that the significance level is $0.0350 < 0,05$. (3) The number of outstanding shares has a significant positive effect on the frequency of stock trading, as evidenced by the significance level of $0.0372 < 0,05$. (4) Sales growth has no significant positive effect on stock trading frequency, it is proven that the significance level is $0.0607 > 0,05$.

It is concluded that Internet Financial Reporting does not have a significant positive effect on the frequency of stock trading. The level of Website Information Disclosure has a significant positive effect on the frequency of stock trading. The number of outstanding shares has a significant positive effect on the frequency of stock trading. Sales growth does not have a significant positive effect on the frequency of stock trading.

Keywords: Stock Trading Frequency, Internet Financial Reporting, Website Information Disclosure Level, Number of Shares Outstanding, Sales Growth.