

## CHAPTER V

### CONCLUSION AND SUGGESTIONS

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#### A. Conclusion

Based on the results and analysis that was conducted in the previous chapter, a few conclusions can be provided about this research as follows:

1. The variable *Firm Size* has a positive significant influence towards Internet Financial Reporting.
2. The variable *Audit Firm* has no significant influence towards Internet Financial Reporting.
3. The variable *Leverage* has no significant influence towards Internet Financial Reporting.
4. The variable *Profitability* has no significant influence towards Internet Financial Reporting.
5. The variable *Liquidity* has no significant influence towards Internet Financial Reporting.

#### B. Suggestions

Based on results of analysis and the conclusions that have been provided, and given the limitations in this research, some suggestions are given as follows:

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## 1. For the next researcher



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The next researcher can add to the period of the study so that the research data is no longer in the form of a cross section, but instead, it can be time series such as by using quarterly data. The next researcher can also calculate the IFR variable using the four aspects, namely Content, Timeliness, Technology, and User Support. The next researcher can also add further external factors as independent variables that influence Internet Financial Reporting for example type of industry, ownership structure, listing age and so on. Increasing of sample size can also be done by using all kinds of companies listed on the Indonesia Stock Exchange.

## 2. For the companies

Companies should be more active in updating their websites, according to the regulations issued by the Indonesian Capital Market and Financial Institutions Supervisory Agency (“BAPEPAM-LK”), because there are still some companies that do not implement an IFR in accordance with the applicable provisions of BAPEPAM X.K.6 that had been issued since August 2012. Companies must also update their websites in order to make it easier for users to obtain information necessary for creditors, investors and shareholders. It is also best if companies conduct monthly checks on their websites to see if the information they have placed can be accessed easily or an error might have occurred.

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