

ABSTRACT

The purpose of this research is to test the market reaction in the form of stock trading volume on the broad disclosure of IFR. The population in this study are companies listed on the Indonesia Stock Exchange. The study looked at companies listed on the Kompas 100 index trading period August 2015 until January 2016 where sampling using purposive sampling method with the number of observations by 92 samples. Mechanical analysis of data using simple regression analysis previously performed four classic assumption test, the normality test, heteroscedasticity, and autocorrelation test. Testing the hypothesis yield the result that the variable IFR disclosure does not affect positively on the volume of stock trading. From the test results obtained R^2 IFR disclosure that only affects the volume of stock trading at 1.1% while the rest influenced by other independent variables.

Keyword: internet financial report, disclosure of IFR, the volume of stock trading