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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

CORPORATE INTERNET FINANCIAL REPORTING: A CROSS COUNTRY ANALYSIS IN ASIA PACIFIC

ABSTRACT

This study aims to provide a comparative analysis of the quality of Corporate Internet Financial Reporting practices in Asia Pacific. Additionally, this research also aims to test the relationship between firm size, listing age, internationalization, and auditor size on CIFR practices. CIFR disclosure is measured by an index developed by Ahmed et al. (2017) by its comprehensive and latest measure of CIFR practice. The population in this study are all publicly listed companies in Australia, Singapore, and Indonesia. The sample comprises of non-financial companies in 2019, with 95 Australian companies, 87 Singapore companies, and 85 Indonesian companies. The data analysis technique is using classical assumption test. The hypothesis testing is tested by multivariate analysis with SPSS Amos 26.0. This study indicates that Singapore and Indonesian firms have better CIFR disclosure compared to Australia. In addition, this study finds that some firm characteristics explain the level of CIFR disclosure. Particularly, firm size, internationalization, and auditor type have significantly positive relationship to CIFR disclosure in Asia Pacific. While listing age does not explain the level of internet reporting.