

DAFTAR PUSTAKA

- Abdelsalam, O. H., Bryant, S. M., & Street, D. L. (2007). An Examination of the Comprehensiveness of Corporate Internet Reporting Provided by London-Listed Companies. In *JOURNAL OF INTERNATIONAL ACCOUNTING RESEARCH* (Vol. 6, Issue 2).
- Aboagye-Otchere, F., & Agbeibor, J. (2012). The International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMES). *Journal of Financial Reporting and Accounting*, 10(2), 190–214.
<https://doi.org/10.1108/19852511211273723>
- Ahearne, A. G., Grier, W. L., & Warnock, F. E. (2004). Information costs and home bias: an analysis of US holdings of foreign equities. *Journal of International Economics*, 62(2), 313–336. [https://doi.org/https://doi.org/10.1016/S0022-1996\(03\)00015-1](https://doi.org/https://doi.org/10.1016/S0022-1996(03)00015-1)
- Ahmed, A. H., Burton, B. M., & Dunne, T. M. (2017). The determinants of corporate internet reporting in Egypt: an exploratory analysis. *Journal of Accounting in Emerging Economies*, 7(1), 35–60. <https://doi.org/10.1108/JAEE-04-2015-0024>
- Al-Htaybat, K., & von Alberti-Alhtaybat, L. (2017). Big Data and corporate reporting: impacts and paradoxes. *Accounting, Auditing & Accountability Journal*, 30(4), 850–873. <https://doi.org/10.1108/AAAJ-07-2015-2139>
- Aly, D., Simon, J., & Hussainey, K. (2010). Determinants of corporate internet reporting: Evidence from Egypt. *Managerial Auditing Journal*, 25(2), 182–202.
<https://doi.org/10.1108/02686901011008972>
- Ardillah, K., & Carolin, F. (2022). *The Impact of Corporate Governance Structure on Internet Financial Reporting (IFR)*.
- Ashbaugh, H., Johnstone, K. M., & Warfield, T. D. (1999). Corporate reporting on the internet. *Accounting Horizons*, 13(3), 241–257.
<https://doi.org/10.2308/acch.1999.13.3.241>
- Azizi Ismail, N., Nahar Abdullah, S., & Tayib, M. (2003). COMPUTER-BASED ACCOUNTING SYSTEMS: THE CASE OF MANUFACTURING-BASED SMALL AND MEDIUM ENTERPRISES IN THE NORTHERN REGION OF PENINSULAR MALAYSIA. In *Jurnal Teknologi* (Vol. 39).
- Badan Pusat Statistik. (2022). *Statistik Telekomunikasi Indonesia 2021*.
- Bananuka, J., Night, S., Ngoma, M., & Najjemba, G. M. (2019). Internet financial reporting adoption: Exploring the influence of board role performance and isomorphic forces. *Journal of Economics, Finance and Administrative Science*, 24(48), 266–287. <https://doi.org/10.1108/JEFAS-11-2018-0120>
- Bansal, S., Lopez-Perez, M. V., & Rodriguez-Ariza, L. (2018). Board independence and corporate social responsibility disclosure: The mediating role of the presence of family ownership. *Administrative Sciences*, 8(3).
<https://doi.org/10.3390/admsci8030033>

- Barakat, F. S. Q., Perez, M. V. L., Ariza, L. R., Barghouthi, O. A., & Islam, K. M. A. I. (2020). THE IMPACT CORPORATE GOVERNANCE ON INTERNET FINANCIAL REPORTING: EMPIRICAL EVIDENCE FROM PALESTINE. *International Journal of Accounting & Finance Review*, 5(4), 1–22. <https://doi.org/10.46281/ijafr.v5i4.852>
- Bebchuk, L. A., & Weisbach, M. S. (2010). The State of Corporate Governance Research. *The Review of Financial Studies*, 23(3), 939–961. <https://doi.org/10.1093/rfs/hhp121>
- Bédard, J., & Gendron, Y. (2010). Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing*, 14(2). <https://doi.org/10.1111/j.1099-1123.2009.00413.x>
- Bekiaris, M., Psimada, C., & Sergios, T. (2014). Internet Financial Reporting Quality and Corporate Characteristics: The Case of Construction Companies Listed in Greek and Cypriot Stock Exchange. In *European Research Studies: Vol. XVII* (Issue 2).
- Bilal, Chen, S., & Komal, B. (2018). Audit committee financial expertise and earnings quality: A meta-analysis. *Journal of Business Research*, 84. <https://doi.org/10.1016/j.jbusres.2017.11.048>
- Bowrin, A. R. (2015). Comprehensiveness of internet reporting by Caribbean companies. *Journal of Accounting in Emerging Economies*, 5(1), 2–34. <https://doi.org/10.1108/JAEE-08-2011-0028>
- Carcello, J. V., & Neal, T. L. (2003). Audit Committee Characteristics and Auditor Dismissals following “New” Going-Concern Reports. *The Accounting Review*, 78(1), 95–117. <https://doi.org/10.2308/accr.2003.78.1.95>
- Committee on the Financial Aspects of Corporate Governance., & Cadbury, A. (1992). *Report of the Committee on the Financial Aspects of Corporate Governance*. Gee.
- Craven, B. M., & Marston, C. L. (1999). Financial reporting on the Internet by leading UK companies. *European Accounting Review*, 8(2), 321–333. <https://doi.org/10.1080/096381899336069>
- Dameuli, M., & Anis, I. (2016). PENGARUH MEKANISME CORPORATE GOVERNANCE DAN KEPEMILIKAN KELUARGA TERHADAP INTERNET FINANCIAL REPORTING. *Jurnal Akuntansi Trisakti*, 3(1), 73–96. <https://doi.org/10.25105/jat.v3i1.4916>
- Denis, D. K., & McConnell, J. J. (2003). International Corporate Governance. *The Journal of Financial and Quantitative Analysis*, 38(1), 1–36. <https://doi.org/10.2307/4126762>
- Dolinšek, T., Tominc, P., & Skerbinjek, A. L. (2014). The determinants of internet financial reporting in Slovenia. *Online Information Review*, 38(7). <https://doi.org/10.1108/OIR-02-2014-0025>
- Ettredge, M., Richardson, V. J., & Scholz, S. (2002). Dissemination of information for investors at corporate Web sites. *Journal of Accounting and Public Policy*, 21(4), 357–369. [https://doi.org/https://doi.org/10.1016/S0278-4254\(02\)00066-2](https://doi.org/https://doi.org/10.1016/S0278-4254(02)00066-2)
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *The Journal*

- of *Law & Economics*, 26(2), 301–325. <http://www.jstor.org/stable/725104>
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9*. http://slims.umh.ac.id/index.php?p=show_detail&id=19545
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th ed). McGraw-Hill Education.
- Gunawan, G., & Sanjaya, I. P. S. (2022). Impact of ownerships and control on internet financial reporting. *Journal of Contemporary Accounting*, 139–149. <https://doi.org/10.20885/jca.vol3.iss3.art3>
- Habbash, M. (2016). Corporate governance and corporate social responsibility disclosure: evidence from Saudi Arabia. *Social Responsibility Journal*, 12, 740–754. <https://api.semanticscholar.org/CorpusID:157681278>
- Handayani, R. (2005). Analisis faktor-faktor yang mempengaruhi minat pemanfaatan sistem informasi dan penggunaan sistem informasi (studi empiris pada perusahaan manufaktur di Bursa Efek Jakarta) (Doctoral dissertation, Program Pasca Sarjana Universitas Diponegoro). *Bulletin Des Sociétés Chimiques Belges*, 53(March).
- Hasan, T., Hadad, M., & Gorener, R. (2013). Value Relevance of Accounting Information and IPO Performance in Indonesia. *Accounting and Finance Research*, 2(1). <https://doi.org/10.5430/afr.v2n1p90>
- Hemmert, G. A. J., Schons, L. M., Wieseke, J., & Schimmelpfennig, H. (2016). Log-likelihood-based Pseudo-R² in Logistic Regression: Deriving Sample-sensitive Benchmarks. *Sociological Methods & Research*, 47(3), 507–531. <https://doi.org/10.1177/0049124116638107>
- Hermawan, S., Biduri, S., Hariyanto, W., & Ningdiyah, E. W. (2019). KUALITAS CORPORATE INTERNET REPORTING DI INDONESIA DAN MALAYSIA. *Jurnal Akuntansi Multiparadigma*, 10(1). <https://doi.org/10.18202/jamal.2019.04.10010>
- Hezadeen, A. H., Djamhuri, A., & Widya, Y. (2017). Committee Activity, Ownership Concentration on Top 5 Shareholder. In *Number of Shareholders* (Vol. 24, Issue 2). <https://doi.org/10.21776/ub.ijabs.2016.024.2.03>
- Ho, S. S. M., & Shun Wong, K. (2001). A study of the relationship between corporate governance structures and the extent of voluntary disclosure. *Journal of International Accounting, Auditing and Taxation*, 10(2), 139–156. [https://doi.org/10.1016/S1061-9518\(01\)00041-6](https://doi.org/10.1016/S1061-9518(01)00041-6)
- Hodge, F. D., Kennedy, J. J., & Maines, L. A. (2004). Does Search-Facilitating Technology Improve the Transparency of Financial Reporting? *The Accounting Review*, 79(3), 687–703. <https://doi.org/10.2308/accr.2004.79.3.687>
- Holland, J. B. (1998). Private disclosure and financial reporting. *Accounting and Business Research*, 28(4), 255–269. <https://doi.org/10.1080/00014788.1998.9728914>
- Hoseinbeglou, S., Masrori, R., & Asadzadeh, A. (2013). The Effect of Corporate Governance Mechanisms on Audit Quality. *J. Basic. Appl. Sci. Res*, 3(1), 891–897. www.textroad.com

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/https://doi.org/10.1016/0304-405X(76)90026-X)
- Kaihatu, T. (2006). GOOD CORPORATE GOVERNANCE DAN PENERAPANNYA DI INDONESIA. *Jurnal Manajemen Dan Kewirausahaan*, 8.
- Kelton, A. S., & Yang, Y. wen. (2008). The impact of corporate governance on Internet financial reporting. *Journal of Accounting and Public Policy*, 27(1), 62–87. <https://doi.org/10.1016/j.jaccpubpol.2007.11.001>
- Kim, S., Heath, E., & Heilbrun, L. (2015). Sample size determination for logistic regression on a logit-normal distribution. *Statistical Methods in Medical Research*, 26(3), 1237–1247. <https://doi.org/10.1177/0962280215572407>
- Kiswanto, & Setiawan, D. (2022). The Impact of Characteristics of the Board of Directors on the Timelines of Corporate Internet Reporting Index of Companies in Indonesia. *Indian Journal of Corporate Governance*, 15(1), 70–88. <https://doi.org/10.1177/09746862221089059>
- Latifah, K. (2020). PENGARUH EFEKTIVITAS KOMITE AUDIT TERHADAP INTERNET FINANCIAL REPORTING. In *Jurnal Akuntansi dan Auditing* (Vol. 17, Issue Tahun).
- Li, J., Mangena, M., & Pike, R. (2012). The effect of audit committee characteristics on intellectual capital disclosure. *The British Accounting Review*, 44(2), 98–110. <https://doi.org/https://doi.org/10.1016/j.bar.2012.03.003>
- Mangena, M., & Chamisa, E. (2008). Corporate governance and incidences of listing suspension by the JSE Securities Exchange of South Africa: An empirical analysis. *The International Journal of Accounting*, 43(1), 28–44. <https://econpapers.repec.org/RePEc:eee:accoun:v:43:y:2008:i:1:p:28-44>
- Mangena, M., & Pike, R. (2005). The effect of audit committee shareholding, financial expertise and size on interim financial disclosures. *Accounting and Business Research*, 35(4), 327–349. <https://doi.org/10.1080/00014788.2005.9729998>
- Marston, C., & Polei, A. (2004). Corporate reporting on the Internet by German companies. *International Journal of Accounting Information Systems*, 5(3), 285–311. <https://doi.org/https://doi.org/10.1016/j.accinf.2004.02.009>
- OECD. (1999, April). *G20/OECD Principles of Corporate Governance*. <https://Eajmbs.Ac.Tz/Wp-Content/Uploads/2023/04/EAJMBS-3-1-0015.Pdf>.
- Oladimeji Abioye, M. (2018). Corporate Governance Mechanism and Internet Financial Reporting of Listed Companies in Nigeria. In *Research Journal of Finance and Accounting www.iiste.org ISSN* (Vol. 9, Issue 14). Online. www.iiste.org
- Ong, S., Choong Yap, V., & Khong, R. W. L. (2011). Corporate failure prediction: a study of public listed companies in Malaysia. *Managerial Finance*, 37(6), 553–564. <https://doi.org/10.1108/03074351111134745>

- Pangaribuan, H., Sihombing, J., Popoola, O. M. J., & Sinaga, A. M. N. (2019). An Examination of Voluntary Disclosure, Independent Board, Independent Audit Committee and Institutional Ownership. *Indian-Pacific Journal of Accounting and Finance*, 3(2), 52–67. <https://doi.org/10.52962/ipjaf.2019.3.2.68>
- Puspitaningrum, D., & Atmini, S. (2012). Corporate Governance Mechanism and the Level of Internet Financial Reporting: Evidence from Indonesian Companies. *Procedia Economics and Finance*, 2, 157–166. [https://doi.org/10.1016/s2212-5671\(12\)00075-5](https://doi.org/10.1016/s2212-5671(12)00075-5)
- Putra, I. N. N. A., & Ardana, N. N. (2006). Analisis Biaya Keagenan terhadap Kebijakan Dividen pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Jakarta. *Jurnal Riset Akuntansi*, 5(2), 37–47.
- Rosmaini, S., Mohd, B., Kamil, M., & Ibrahim, B. (2009). Business Reporting on the Internet : Development of a Disclosure Quality Index. *International Journal of Business and Economics*, 8(1), 55–79.
- Said, R., Hj Zainuddin, Y., & Haron, H. (2009). The relationship between corporate social responsibility disclosure and corporate governance characteristics in Malaysian public listed companies. *Social Responsibility Journal*, 5(2), 212–226. <https://doi.org/10.1108/17471110910964496>
- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill Building Approach*. John Wiley & Sons.
- Setiawan, A. S., & Michael, M. (2020). LEVEL TEKNOLOGI, FOREIGN OWNERSHIP, DAN IMPLEMENTASI INTERNET FINANCIAL REPORTING. *Jurnal ASET (Akuntansi Riset)*, 12(2), 317–331. <https://doi.org/10.17509/jaset.v12i2.25494>
- Simmonds, M. C., & Higgins, J. P. T. (2014). A general framework for the use of logistic regression models in meta-analysis. *Statistical Methods in Medical Research*, 25(6), 2858–2877. <https://doi.org/10.1177/0962280214534409>
- Suhardjanto, D., & Wardhani, M. (2010). Praktik Intellectual Capital Disclosure Perusahaan. *Jaai*, 14(1), 71–85.
- T. Momany, M., N. Al-Malkawi, H.-A., & A. Mahdy, E. (2014). Internet financial reporting in an emerging economy: evidence from Jordan. *Journal of Accounting in Emerging Economies*, 4(2), 158–174. <https://doi.org/10.1108/jaee-04-2012-0015>
- Velte, P. (2019). What do we know about meta-analyses in accounting, auditing, and corporate governance? In *Meditari Accountancy Research* (Vol. 27, Issue 1). <https://doi.org/10.1108/MEDAR-03-2018-0317>
- Waweru, N., Mangena, M., & Riro, G. (2019). Corporate governance and corporate internet reporting in sub-Saharan Africa: the case of Kenya and Tanzania. *Corporate Governance (Bingley)*, 19(4), 751–773. <https://doi.org/10.1108/CG-12-2018-0365>
- Xiang, Y., & Birt, J. L. (2021). Internet reporting, social media strategy and firm characteristics – an Australian study. *Accounting Research Journal*, 34(1), 43–75. <https://doi.org/10.1108/ARJ-09-2018-0154>

Ye, P., Carson, E., & Simnett, R. (2011). Threats to Auditor Independence: The Impact of Relationship and Economic Bonds. *AUDITING: A Journal of Practice & Theory*, 30(1), 121–148. <https://doi.org/10.2308/aud.2011.30.1.121>

Young, D., & Guenther, D. A. (2003). Financial Reporting Environments and International Capital Mobility. *Journal of Accounting Research*, 41(3), 553–579. <https://econpapers.repec.org/RePEc:bla:joares:v:41:y:2003:i:3:p:553-579>