

UNIVERSITI TEKNOLOGI MARA

**FACTORS INFLUENCING LEVEL
OF DISCLOSURE OF CORPORATE
INTERNET REPORTING AMONG
LISTED COMPANIES IN MALAYSIA**

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Dissertation submitted in partial fulfillment
of the requirements for the degree of
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AUTHOR'S DECLARATION

I declare that the work in this dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This dissertation have not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

Corporate internet reporting is a platform for the organization to communicate to their stakeholders by using internet as the intermediary. Corporate internet reporting offers several advantages for the organization to reach its audience globally and locally. This study observed the level of disclosure of corporate internet reporting among the listed companies in Malaysia. The study was conducted involving 233 companies listed on the Main Market and ACE Market of Bursa Malaysia as at January 2019. The literature review was concentrated on the overview of corporate internet reporting together with the independent variables namely, firm size, firm performance and ownership structure. This research observed the content analysis of the companies' corporate website and the annual reports for the year ended 2017. The intention was to investigate whether the independent variables play vital roles in influencing the level of corporate internet reporting. Correlation analysis and multiple regressions analysis were used to analyze the data in this study. The result revealed the level of corporate internet reporting disclosure in Malaysia is still very much at the moderate level. In addition, the firm size shows positive and significant relationship towards corporate internet reporting. However, the firm performance shows a positive but insignificant relationship. Finally, the ownership structure revealed that there was no relationship towards corporate internet reporting. The findings of this research suggest that the companies should disclose more real time information on the corporate website since it will attract potential investors and build a great image for the company.

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