

References

- Atan, Ruhaya, Nafsiah Mohamed and Normahiran Yatim (2000), "E-Reporting of Corporate Financial Information," in Seminar on Accounting and Information Technology, Universiti Utara Malaysia, November
- Bradbury, M.E. (1992), "Voluntary Disclosure of Financial Segment Data: New Zealand Evidence," *Accounting and Finance*, 32 (1), 15-26.
- Brigham, E.F., L.C. Gapenski and M.C. Ehrhardt, (1999), *Financial Management: Theory and Practice*, Fort Worth TX: The Dryden Press.
- Buzby, S.L. (1975), "Company Size, Listed Versus Unlisted Stocks and the Extent of Financial Disclosure," *Journal of Accounting Research*, 13 (1), 16-37.
- Clackworthy, S. (2000), "The Value of Reporting in the Information Age," *Management Accounting*, 78, 3 (March), 38-39.
- Chow C.W. and A. Wong-Boren (1987), "Voluntary Financial Disclosure by Mexican Corporations," *The Accounting Review*, 62(3), 533-541.
- Chow W. L. (2001), *Disclosure of Segment Information by Malaysian Companies*, MBA Thesis, University Malaya, Kuala Lumpur.
- Cooke, T.E. (1989), "Disclosure in the Corporate Annual Reports of Swedish Companies," *Accounting and Business Research*, 19(74), 113-124.
- Cooke, T.E. (1991), "An Assessment of Voluntary Disclosure in the Annual Reports of Japanese Corporations," *International Journal of Accounting*, 26, 174-189.
- Cooke, T.E. (1992), "The Impact of Size, Stock Market Listing and Industry Type on Disclosure in the Annual Reports of Japanese Listed Corporations," *Accounting and Business Research*, 22 (87), 229-237.
- Craswell, A.T. and S.L. Taylor (1992), "Discretionary Disclosure of Reserve by Oil and Gas Companies: An Economic Analysis," *Journal of Business Finance and Accounting*, 19(2), 295-308.
- DeAngelo, L.E. (1981), "Auditor Size and Audit Quality," *Journal of Accounting and Economics*, 3(2), 183-199.
- Debreceeny, R., G. Gray, and A. R. Rahman (1999), "Voluntary Financial Reporting on the Internet: An International Perspective," in American Accounting Association Annual Meeting.
- Deller, D., M. Stubenrath and C. Weber (1998), "Investor Relations and the Internet: Background, Potential Application and Evidence from the USA, UK

and Germany," in *Seminar for International Accounting*, Johann Wolfgang Goethe-Universitat, Frankfurt, Germany.

Ettredge, Michael, Richardson, Vernon J. and Scholz, Susan (2000a), "Determinants of Voluntary Dissemination of Financial Data at Corporate Web Sites," Working Paper, University of Kansas.

Ettredge, Michael, Richardson, Vernon J. and Scholz, Susan (2000b), "Financial Data at Corporate Web Sites: Do Information Clienteles Matter?," in 33rd Hawaii International Conference on System Sciences.

Ettredge, Michael, Richardson, Vernon J. and Scholz, Susan (2000c), "Going Concern Auditor Reports at Corporate Web Sites," Working Paper, University of Kansas.

Ettredge, Michael, Richardson, Vernon J. and Scholz, Susan (2000d), "Timely Financial Reporting at Corporate Web Sites," Working Paper, University of Kansas.

FASB (2000), *Electronic Distribution of Business Reporting Information*, U.S.: FASB.

Firth, M. (1979), "The Impact of Size, Stock Market Listing and Auditors on Voluntary Disclosure in Corporate Annual Reports," *Accounting and Business Research*, 9(36) Autumn, 273-280.

Flynn, G. and C. Gowthorpe, (1997), "Volunteering Financial Data on the World Wide Web. A Study of Financial Reporting from a Stakeholder Perspective," in First Financial Reporting and Business Communication Conference, Cardiff.

Greenstein, M. and T. M. Feinman (2000), *Electronic Commerce: Security, Risk Management and Control*, Singapore: Irwin McGraw Hill.

Gray, G.L., and R.S. Debreceeny (1997), "Corporate Reporting on the Internet: Opportunities and Challenges," Paper presented at the Seventh Asian-Pacific Conference on International Accounting Issues.

Gray, S.J. and Roberts, C.B. (1989), "Voluntary Information Disclosure and the British Multinationals: Corporate Perceptions of Costs and Benefits in Hopwood, A (ed)," *International Pressures for Accounting Change*, Hemel Hempstead: Prentice Hall International.

Green, G. and B. Spaul (1997), "Digital Accountability," *Accountancy*, 119, 1245 (May), 49-50.

Hossain, M, Tan L.M. and M. Adams (1994), "Voluntary Disclosure in an Emerging Capital Market: Come Empirical Evidence from Companies Listed on the Kuala Lumpur Stock Exchange," *The International Journal of Accounting*, 26, 334-351.

Hossain, M. and M. Adams (1995), "Voluntary Financial Disclosure by Australian Listed Companies," *Australian Accounting Review*, 5(2), 45-55.

Hussey, R., J. Gulliford and A. Lymer (1998), *Corporate Communication: Financial Reporting on the Internet*, London: Deloitte & Touche.

Hussey, R. and M. Sowinska (1999), "Corporate Financial Reports on the Internet," *Credit Control*, 20, 8, 16-21.

Investors Digest (2001), "KLSE Market Capitalisation Analysis – Overall Ranking," *Investors Digest*, January, 14-20.

Ismail, Noor Aziz and Mohamad Tayib (2000), "Financial Reporting Disclosure on the Internet by Malaysian Public Listed Companies," *Akauntan Nasional*, 13, 10 (November/December), 28-33.

Jenkins, E.L. (1994), "An Information Highway in Need of Capital Improvements," *Journal Of Accountancy*, 5, 77 (May), 77-82.

Kaplan, R.A. (1999), "Identity Crisis for Online Annual Reports," *Financial Executive*, 15 (4), 38-39.

Kogan, A., F. Sudit, and M. Vasarhelyi, (1998), "Some Auditing Implications of Internet Technology," Working Paper, Rutgers University, Faculty of Management.

Lang, M. and R. Lundholm (1993), "Cross-Sectional Determinants of Analyst Ratings of Corporate Disclosures," *Journal of Accounting Research*, 31 (2) Autumn, 246-271.

Leftwich, R.W., R.L. Watts and J.L. Zimmerman, (1981) "Voluntary Corporate Disclosure: The Case of Interim Reporting," *Journal of Accounting Research*, 19 (Supplement), 50-77.

Lev, B. (1992), "Information Disclosure Strategy," *California Management Review*, 9 (4) Summer, 9-32.

Louwers, T.J., W.R. Pasewark and E.W. Typpo (1996), "The Internet: Changing the way Corporation Tell Their Story," *The CPA Journal*, 66 (11), 24-28.

Lymer, A. (1997), "The Use of the Internet for Corporate Reporting – a Discussion of the Issues and Survey of Current Usage in the UK," in First Financial Reporting and Business Communication Conference, Cardiff.

Lymer, A. and A. Tallberg (1997), "Corporate Reporting and the Internet – a Survey and Commentary on the use of the WWW in Corporate Reporting in the UK and Finland," in EAA'97 Graz, Australia.

Lymer, A, R. Debreceeny, G.L Gray and A. Rahman (1999), *Business Reporting on the Internet*, UK:IASC.

Malone, D., C. Fries and T. Jones (1993), "An Empirical Investigation of the Extent of Corporate Disclosure in the Oil and Gas Industry," *Journal of Accounting, Auditing and Finance*, 18 (3), 249-273.

Marston, C. and Loew, C.Y. (1998), "Financial Reporting on the Internet by Leading UK Companies," in 21st Annual Congress of the European Accounting Association, Antwerp.

MASB (1999), *Foreward to MASB Standards and Other Technical Pronouncements*, Kuala Lumpur: MASB.

MASB (1999), *MASB 1 Presentation of Financial Statements*, Kuala Lumpur: MASB.

MASB (2000), *MASB SOP 2 Interim Financial Reporting*, Kuala Lumpur: MASB.

Morris, R.D. (1987), "Signalling, Agency Theory and Accounting Policy Choice," *Accounting and Business Research*, 18(69), 47-56.

Nik Salleh, N.M.Z. and A. Mohamed (2000), "Web-Based Financial Reporting in Malaysia," in Seminar on Accounting and Information Technology, Universiti Utara Malaysia, November.

O'Kelly, Conor (2000), "Business Reporting on the Internet: Reporting Gets Personal," *Accountancy Ireland*, 32, 4 (August), 28-30.

Petravick, S (1999), "Online Financial Reporting," *The CPA Journal*, 69, 2 (February), 32-36.

Petravick, S and J. W. Gillett (1996), "Financial Reporting on the World Wide Web," *Management Accounting*, 78 (5), 26-29.

Singhvi, S.S. and H. B. Desai (1971), "An Empirical Analysis of the Quality of Corporate Financial Disclosure," *The Accounting Review*, January, 120-138.

Skinner, D.J. (1994), "Why Firms Voluntarily Disclose Bad News," *Journal of Accounting Research*, 32 (1) Spring, 38-60.

Tan L.T. (1997), *Financial Accounting & Reporting in Malaysia*, Kuala Lumpur: MACPA.

Schneider, G. and P. Bowen (1997), "User Customised Financial Reporting: The Potential of Database Accounting and the Internet," in Proceedings of PACIS'97, April, 91-97.

Susela Devi, S. (1998), "A Malaysian Financial Sector Study: A Review of the Implications of the Crisis for the Private Sector Financing Patterns," Report to the Asian Development Bank (unpublished).

Wallman, S. M.H. (1995), "The Future of Accounting and Disclosure in an Evolving World: The Need for Dramatic Change," *Accounting Horizons*, 9, 3(September), 81-91.

Watts, R.L. and J.L. Zimmerman (1986), *Positive Accounting Theory*, Eaglewood Cliffs NJ, Prentice Hall.

Xiao, Z.Z. (1996) "Financial Reporting on the Internet," Presented at the Scottish Conference of the British Accounting Association, September 12.