

Appendix C Questionnaire

INTERVIEW ON INTERNET REPORTING (IR):

The interview will be divided into 2 types of questions:

- ✓ Open-ended questions;
- ✓ Theme guided questions.

All these questions are related to IR. Let me briefly define what IR is.

IR means reporting corporation information via the company's Web site. Currently IR is voluntary in nature with no specific regulations. Therefore, there is a disparity of IR practices among companies. List of questions are as follows:

Open-ended questions

1. What is your perception on Internet reporting?
2. Why does your company disclose information on company Web site?
3. What motivate you to disclose?
4. How do you come out with the reporting format?
5. Any other issues pertaining to Internet reporting?

Themes guided questions:

1. Do you think *statutory body/accounting standard body/securities regulator* should regulate company Internet reporting? Why? How?
2. Do you think *industry members* have any influence on company Internet reporting? Why? How?
3. Do you think *firm size* has any influence on your company Internet reporting? Why? How?
4. Do you think *financial performance (profitability)* has any influence your company Internet reporting? Why? How?
5. Do you think *beta (systematic risk)* has any influence your company Internet reporting? Why? How?
6. Do you think *auditor (Big-4 or non Big-4)* has any influence your company Internet reporting? Why? How?
7. Do you think *ownership structure* has any influence on your company Internet reporting? Why? How?

Think in term of ownership structure's influence on Internet reporting. Please put the most appropriate response number on the side of each ownership structure, using the scale below

Strongly Disagree	Disagree	Slightly Disagree	Neutral	Slightly Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Family owned

Institutional owned

Government owned

Foreign owned

Director owned

8. Do you think *board governance structure* has any influence on your company Internet reporting? Why? How?

Think in term of board governance structure's influence on Internet reporting. Please put the most appropriate response number on the side of each board governance structure, using the scale below:

Strongly Disagree	Disagree	Slightly Disagree	Neutral	Slightly Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Board size

Non-executive director

Independent director

CEO duality

Director with finance & accounting qualification

Family member of founder on board

Director sits in more than 1 board

Size of audit committee

Audit committee with finance & accounting qualification

Board and Audit committee meeting frequency

Personal Details:

Position in the company:

No of years at the Managerial level:

Area of expertise and experience: