

Role Of Government Internet Financial Reporting

Heni Agustina

Faculty of Business Economics and Digital Technology
Universitas Nahdlatul Ulama Surabaya
Surabaya, Indonesia
heni@unusa.ac.id

Rizki Amalia Elfita

Faculty of Business Economics and Digital Technology
Universitas Nahdlatul Ulama Surabaya
Surabaya, Indonesia
elfita@unusa.ac.id

Ninnasi Muttaqin

Faculty of Business Economics and Digital Technology
Universitas Nahdlatul Ulama Surabaya
Surabaya, Indonesia
m.ninnasi@unusa.ac.id

Rizqi Putri Nourma Budiarti

Faculty of Business Economics and Digital Technology
Universitas Nahdlatul Ulama Surabaya
Surabaya, Indonesia
rizqi.putri.nb@unusa.ac.id

Donny Arif

Faculty of Economics and Business
Universitas Maarif Hasyim Latif
Sidoarjo, Indonesia
doni_arif@dosen.umaha.ac.id

Abstract

The development of digitalization is currently speedy, and almost every activity is undergoing a digital transformation. Through the internet, we can get information in the public sector, even about financial or non-financial related, and digitalization transformation through system applications like websites or mobile apps can increase the attractiveness of investors to invest their shares. This study aims to explore and disclose information related to the Oceania government. This research focuses only on the accessibility of financial data information and reports in Oceania by using content analysis from government websites in Oceania. This study has 14 Oceania countries as objects of research. According to the United Nations E-Government Survey data. This research uses the internet financial reporting index to measure data accessibility. The results of this study found that New Zealand has a high level of accessibility compared to other countries. Meanwhile, Nauru has the lowest index, shown as 0 in the IFR Government website indicator. And the State of Samoa has the lowest index, which is a value of 0 with the IFR Ministry of Finance Website indicator. The inequality of index values on websites in Oceania countries does not rule out the possibility that these countries do not understand the importance of accessibility of financial statements in making decisions for potential investors in that country.

Keywords

Government, Financial Reporting, website, Internet Financial Reporting

Biography

Heni Agustina is a lecturer in the Department of Accounting at Universitas Nahdlatul Ulama Surabaya, Indonesia. She received her Bachelor of Accounting and Master of Accounting from Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia. She has an extensive interest in financial accounting, taxation and sharia accounting. Previously, she worked as Auditor in Riza, Adi, Syahril public accounting firm (KAP RAS) in Surabaya, Indonesia. She was also previously worked as tax accountant in Toyota Indonesia under PT. Liek Motor. Heni has contributed to internationally published and national published. Her research interests include tax, management accounting, behavioral accounting, and financial accounting.

Rizki Amalia Elfita is a lecturer in the Department of Accounting at Universitas Nahdlatul Ulama Surabaya, Indonesia. She received her Bachelor of Accounting and Master of Accounting from Universitas Airlangga, Indonesia. Rizki has contributed to internationally published and national published. Her research interests include tax, management accounting, behavioral accounting, and financial accounting.

Ninnasi Muttaqin is a lecturer at Universitas Nahdlatul Ulama Surabaya, he is the Head of the Study Program at S1 Management at Universitas Nahdlatul Ulama Surabaya. Undergraduate education is taken at Airlangga University, as well as his S2 education. Currently taking doctoral education at the same university. Joined in the Indonesian Management Forum (FMI), his fields of study are Human Resource Management and Entrepreneurship.

Rizqi Putri Nourma Budiarti is a Lecturer in the Department of Information Systems, Faculty of Business Economics and Digital Technology, Universitas Nahdlatul Ulama Surabaya. She currently serves as the Editor-in-Chief of the Applied Technology and Computing Science Journal. She obtained her master's degree in Engineering from the Multimedia Intelligent Network Department, Institut Teknologi Sepuluh Nopember. Her research interests include (1) machine learning, (2) data mining, (3) virtual reality, (4) networking, and (5) Big Data.

Donny Arif is a lecturer at the Management, Universitas Maarif Hasyim Latif. He has published many research articles. His research interests include (1) management informations system, (2) finance, and (3) business management.

