

The Effects of the Corporate Governance on the Level of Internet Financial Reporting: Evidence from Turkish Companies

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Abstract : Internet financial reporting and corporate governance issues are in the focus of academic and professional studies due to their attributed importance by stakeholders of corporations. Major aim of this study is to reveal the relationship between internet financial reporting which is held as dependent variable and some indicators of corporate governance such as the ratio of managerial ownership, blockholder ownership, number of independent members in the board of directors, frequency of meetings by audit committee and education level of audit committee members which are held as independent variables. Main purpose is to reveal the effect of corporate governance on the voluntary efforts of Internet Financial reporting. The scope of the research is limited to the Turkish Corporations listed in Borsa Istanbul (Istanbul Stock Exchange) and findings which are generated by means of SPSS software are revealed in results section and interpreted in conclusions.

Keywords : audit committee, corporate governance, internet financial reporting, managerial ownership

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